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September 2018

Jonathan Buhner, Superintendent
Members of the Board of Education
South Colonie Central School District
102 Lorelee Drive
Albany, New York 12205

Report Number: S9-18-10

Dear Mr. Buhner and Members of the Board of Education:

We conducted an audit of 10 school districts throughout New York State.¹ The objective of our audit was to determine whether school districts are providing physical education classes consistent with the regulations of the Commissioner of the New York State Education Department (Commissioner). We included the South Colonie Central School District (District) in this audit. Within the scope of this audit, we examined schedules, attendance and the physical education plan for the period July 1, 2016 through June 30, 2017. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This report of examination letter contains our findings and recommendations specific to the District. We discussed the findings and recommendations with District officials and considered their comments, which appear in Appendix A, in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. At the completion of our audit of the 10 school districts, we will prepare a global report that summarizes the significant issues we identified at all of the school districts audited.

Summary of Findings

The District did not comply with the Commissioner's regulations² regarding the New York State Education Department's (SED) physical education (PE) classes for students in grades K-4

¹ Baldwinsville Central School District, Binghamton City School District, Brockport Central School District, Camden Central School District, Corning City School District, East Ramapo Central School District, Kenmore-Town of Tonawanda Union Free School District, Plattsburgh City School District, South Colonie Central School District, South Huntington Union Free School District

² Chapter 11 of the New York Code of Rules and Regulations (NYCRR), Section 135.4

(elementary school). The District's PE plan was filed with SED as required but was out of date and did not address or correctly address all items required by the State's regulations.

While the District scheduled all students for PE and students generally attended classes, elementary school students (grades K-4) did not receive the required amount. The District is required to provide elementary school students with 120 PE minutes each week, but provided on average 100 PE minutes a week (20 minutes, or 17 percent, less than the minimum required). In addition, the District should have provided grades K-3 with five PE classes a week but provided an average of 3.33 a week.

Background and Methodology

The District serves the Towns of Colonie and Guilderland in Albany County and the Town of Niskayuna in Schenectady County. It operates eight schools (five elementary schools, two middle schools and one high school) with 4,731 students and 841 employees. District appropriations totaled \$98.7 million for the 2016-17 fiscal year, including approximately \$2.8 million for physical education. The District has 25 certified PE teachers.

A nine-member Board of Education (Board) governs the District. The Board is responsible for maintaining strong ethical standards, adopting and maintaining policies and building the District's progress through continuous improvement. The Supervisor of K-12 Physical Education, Athletics and Intramurals (Supervisor) is responsible for the day-to-day operations of the PE program.

New York State Education Law³ generally directs that school districts should provide PE to elementary and secondary school students, under the direction of the Commissioner. As a result, the New York Codes, Rules and Regulations (NYCRR)⁴ require a PE plan to be prepared and filed with SED, indicate what should be in the plan and set the time requirements for students on a grade-by-grade basis.

The federal Centers for Disease Control and Prevention⁵ reviewed multiple studies and released a report⁶ indicating there is evidence that physical activity can improve academic achievement, including grades and standardized test scores. In 11 of 14 studies reviewed, increasing PE time improved students' academic achievement, while three studies found that it had no significant associations with academic achievement. Additionally, PE is important for a student's health and well-being, as childhood obesity continues to be a serious problem in the United States. The prevalence of obesity has remained fairly stable, between 2003-2004 and 2011-2012, at 17 percent and affects 12.7 million children and adolescents.⁷

³ New York State Education Law Section 803

⁴ New York Codes, Rules and Regulations Section 135.4

⁵ A federal agency that conducts and supports health promotion, prevention and preparedness activities in the United States, with the goal of improving overall public health

⁶ "The association between school-based physical activity, including physical education, and academic performance" (Centers for Disease Control and Prevention, U.S. Department of Health and Human Services), 2010

⁷ Ogden CL, Carroll MD, Fryar CD, Flegal KM. "Prevalence of obesity among adults and youth: United States, 2011–2014." NCHS data brief no. 219 (National Center for Health Statistics), 2015

To complete our audit objective, we reviewed the PE plan, interviewed staff, reviewed student schedules, calculated student attendance and verified compliance with PE regulations. We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). More information on the standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Audit Results

Physical Education Plans – The Commissioner’s regulations state that the Board of Education is responsible for developing and implementing school district plans to provide PE experiences for students. Such plans should be kept on file in the school district office and shall be filed with the SED Division of Physical Education, Fitness, Health, Nutrition and Safety Services. In addition, the NYCRR indicates specific items that the PE plan must address, such as program plans, required instruction, attendance, personnel, facilities and administrative procedures.

The District has a PE plan, filed with SED and available for public view; however, it has not been updated, Board approved and filed with SED since 2008 and was insufficient, as it did not provide students with the required number of PE opportunities and minutes each week. Additionally, the plan does not match current District practices for elementary school students. Positively, District officials require that all students be scheduled for PE, that student PE grades and notes be maintained each year and that teachers ensure students are attending PE classes. We confirmed students are scheduled for PE classes and that students generally attend the classes.

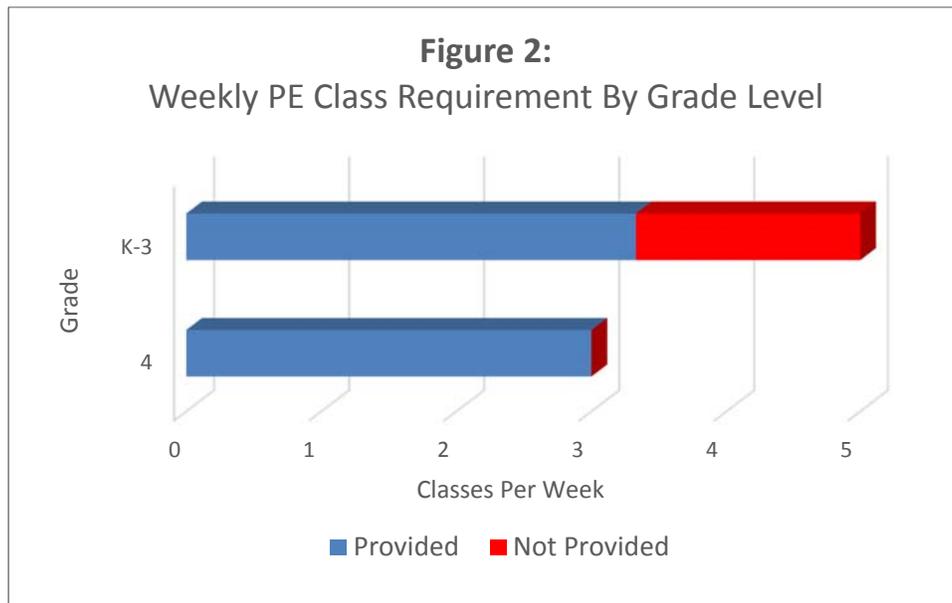
We reviewed secondary school student class records and schedules to determine whether PE classes are scheduled for students in accordance with District statements, the PE plan and master schedules and found no issues.

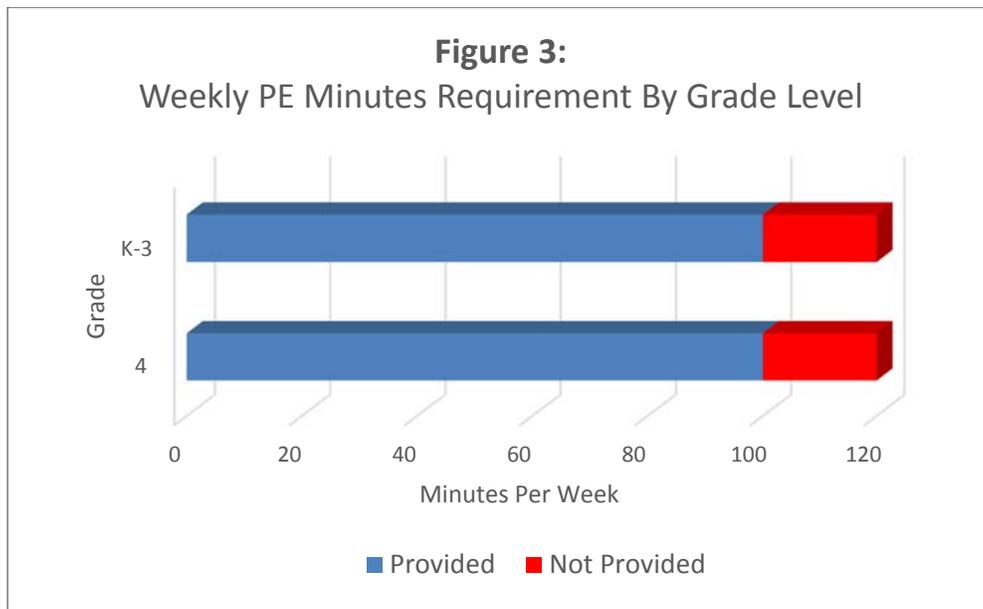
The Supervisor told us he was aware of the PE requirements prescribed by SED and knew that the District needed to have a detailed PE plan, but during our audit we found that he was unaware it needed to be filed with SED. The Supervisor told us that he took over in 2014 and that he had not yet updated the plan because he had worked on updating the curriculum map (planning diagram) and curriculum guide first. By not maintaining a comprehensive PE plan for guiding staff and monitoring the program, District officials risk not complying with regulations and not providing adequate PE for students. This could harm student academic performance and increase the potential for obesity.

Compliance With Physical Education Regulations – The Commissioner’s regulations set forth minimum standards for PE programs. This includes a minimum number of times and minutes per week that a student should receive PE (Figure 1). The regulations also allow adjustments for districts to tailor the PE program to their own needs. For example, fifth graders can be subject to elementary school or secondary school standards depending on which school they attend.

Figure 1: Regulation PE Requirements		
Grade	Total Minute Requirement	Times Per Week Requirement
K-3	120 Minutes	5
4-6	120 Minutes 5 th and 6 th graders have option to meet secondary school standards (grades 7-8)	3
7-8	Three times per week one semester, two times per week second semester or a comparable time if school is organized in another pattern. Should average 90 minutes per week.	
9-12	Three times per week one semester, two times per week second semester or a comparable time if school is organized in another pattern. Should average 90 minutes per week.	

The students in grades K-3 did not receive the required number of PE classes (Figure 2) and those in K-4 did not receive the minimum minutes required (Figure 3), as prescribed by SED:





Students in grades K-3 were provided with four 30-minute classes in a six-day cycle, averaging 3.33 classes and 100 minutes a week rather than the required five classes totaling 120 minutes a week. Students in grade 4 were similarly provided with four 30-minute PE classes in a six-day cycle, averaging 100 minutes a week rather than the required three classes a week totaling 120 minutes. District officials explained that they are not meeting the requirements due to ongoing financial hardships from 2009 when 60 teachers lost their jobs.

The District provides students in grades 5-12 with the required amount of PE. Students in those grades receive 40-minute PE classes three times one week and two times the other week.

By not providing the required level of PE for elementary school students, the District is noncompliant with State regulations and risks negatively affecting its students' academic performance as well as contributing to childhood obesity.

Recommendations

The Board should:

1. Develop and adopt a comprehensive PE plan that meets the Commissioner's regulations and file it with SED, as required.
2. Ensure that all students in the District receive the required amount of PE.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft

audit report. The Board should make the CAP available for public review in the District Clerk's office.

We thank the officials and staff of the South Colonie Central School District for the courtesies and cooperation extended to our auditors during this audit.

Sincerely,

Gabriel F. Deyo
Deputy Comptroller

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

SOUTH COLONIE CENTRAL SCHOOL DISTRICT
102 Loralee Drive
Albany, NY 12205

Jonathan W. Buhner
Superintendent of Schools



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Via Certified Mail
7012-1640-0001-3267-8712

July 25, 2018

Ms. Ann C. Singer, Chief Examiner
Statewide Audit
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Re: Report Number S9-18-10

Dear Ms. Singer:

Please accept this letter as the official response to the New York State Comptroller Report Number S9-18-10 for the South Colonie Central School District Physical Education NYSED Compliance Audit Report of Examination for the period of June 30, 2016 to July 1, 2017.

The South Colonie Central School District, the Physical Education Department and School Administration have reviewed the preliminary Draft Audit Report. The District agrees with the general recommendations to:

- Update the Physical Education Plan filed with the New York State Education Department and assure that the revised Plan addresses all required state regulation components.
- Increase K-4 Physical Education time from 100 minutes per week to 120 minutes per week through scheduling changes, staffing adjustments or innovative best practices.

While the District will move to meet the mandated amount of time by the end of the next fiscal year as per New York State Education Department regulations, we believe it is important to note that the reallocated instructional time is currently being utilized to allow early access to disciplines such as Art and Music.

Additionally, please note that this letter also serves as the Corrective Action Plan for the District.

Ms. Ann C. Singer, Chief Examiner
Re: Report Number S9-18-10
July 25, 2018

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We would like to commend your field auditors for the professional, competent, and courteous manner in which they conducted the audit process. On behalf of the South Colonie Central School District Board of Education, Administration, and Physical Education Department staff, we would like to extend our appreciation for your technical guidance and support as we strive to provide the best educational experience possible for South Colonie students.

Sincerely,

Jonathan W. Buhner
Superintendent of Schools

Enclosures: South Colonie CSD Corrective Action Plan
Draft NYS Comptroller Audit Report Number S9-18-10
NYS OSC Audit E-Mail (July 3, 2018)

cc: New York State Education Department
Anita Murphy, District Superintendent, Capital Region BOCES
Tim Backus, Assistant Superintendent for Instruction
Joseph Guardino, Athletic Department
South Colonie Board of Education
Leadership Team Members

**SOUTH COLONIE CENTRAL SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
NYS COMPTROLLER AUDIT REPORT NUMBER S9-18-10**

Audit Recommendations	Description/Action	Person Responsible & Timeline
<p>1. The District did not comply with the Commissioner's regulations regarding the New York State Education Department's (NYSED) Physical Education classes for students in Grades K-4 (Elementary School). Specifically, students in Grades K-4 received 100 minutes of Physical Education instruction per week, while being mandated to receive a minimum of 120 minutes of Physical Education instruction per week.</p>	<ul style="list-style-type: none"> • The District shall explore options to increase Grade K-4 Physical Education weekly contact time from 100 minutes per week to 120 minutes per week. • Solutions may include staffing adjustments or shifts, scheduling changes, or innovative best practices. • A solution to increase Grade K-4 time shall be implemented before the end of the next fiscal year, as recommended. 	<ul style="list-style-type: none"> • Timothy Backus, Assistant Superintendent for Instruction • Joseph Guardino, Athletic Director/Supervisor of Physical Education • Jonathan Buhner, Superintendent of Schools • Adjustments shall be implemented prior to the end of the 2019-2020 school year.
<p>2. The District's Physical Education Plan needs to be updated and resubmitted to the New York State Education Department (NYSED). The revised Plan shall include all mandated State Education Department regulations.</p>	<ul style="list-style-type: none"> • The District shall update its 2008 Physical Education Plan by December 31, 2018. • The revised plan shall include all mandated components as required by New York State Education Department regulations. 	<ul style="list-style-type: none"> • Timothy Backus, Assistant Superintendent for Instruction • Joseph Guardino, Athletic Director/Supervisor of Physical Education • Jonathan Buhner, Superintendent of Schools • Submitted to New York State Education Department (NYSED) by December 31, 2018.

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and staff to gain an understanding of the District's policies and procedures for PE.
- We obtained the District's PE plan and compared it to the NYCRR put forth by SED to determine whether the plan met the requirements of the regulation.
- We obtained a list of all District PE teachers and their certifications to determine whether they received certifications as physical education teachers.
- We obtained a list of all District students and then selected a sample of 80 secondary school students (1.7 percent), using a random number generator, to determine whether they were scheduled for a PE class. If they were, we determined whether the schedule matched the PE plan, information shared by the District and the school's master schedule.
- We obtained the list of all student attendance in relation to PE and determined the attendance percentage per grade and school based on total students per class, total days of class and total absences.
- We compared the District's PE class scheduling practices to the NYCRR to determine whether they were in compliance with the required amount of classes per week and total minutes per week.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.