
Audit Report

Roosevelt Union Free School District
Data Accuracy and Reliability

For the Period

July 1, 2007 through June 30, 2009

SD-0113-04

July 16, 2013

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Audit Services
Albany, New York 12234





THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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July 16, 2013

Mr. Robert Summerville
Board President
Roosevelt Union Free School District
240 Denton Place
Roosevelt, NY 11575

Dear Mr. Summerville,

The following is our final audit report (SD-0113-04) on the Roosevelt Union Free School District's cohort data for the period July 1, 2007 through June 30, 2009. The audit was conducted pursuant to Education Law Section 305 and the Board of Regents/State Education Department Strategic Plan – Goal #5 which states: "Resources under our care will be used or maintained in the public interest."

Ninety days from the issuance of this report, District officials will be asked to submit a report on actions taken as a result of this audit. This required report will be in the format of a recommendation implementation plan and it must specifically address what actions have been taken on each audit recommendation.

I appreciate the cooperation and courtesies extended to the staff during the audit.

Sincerely,

James A. Conway

Enclosure

c: Commissioner King, E. Berlin, K. Slentz, I. Schwartz, C. Szuberla, K. Wagner, J. Delaney, J. Conroy, A. Timoney (DOB), J. Dougherty (OSC), R. Harris, T. Rogers (District Superintendent Nassau BOCES)

Executive Summary

Student data provides critical information to school leaders, parents, and the public. The New York State School Report Card is an important tool to measure the success of the Board of Regents efforts to raise learning standards for all students. Districts report student data to the Department through the Student Information Repository System (SIRS), which is used to produce the New York State School Report Card.

The Roosevelt Union Free School District (District) is located in Roosevelt, New York and served 2,700 students (grades K-12) during the 2010-11 school year. The District reported that 134 and 161 students graduated with a Regents or Local Diploma from the 2007 and 2008 cohorts, respectively.

The Office of Audit Services conducted an audit to follow up on the results of our last audit (2010) which assessed the reliability and accuracy of 2004, 2005, and 2006 cohort data and the District's systems and processes to collect and report student data. This audit examined data reported by the District (to SIRS) and compared it to student records to verify that 2007 and 2008 cohort data reported to the Department are accurate and reliable.

Audit Results

Since our previous (2010) audit, there has been considerable improvement in the District's systems and processes to collect and report student data. However, there are still areas for improvement. We found that documentation of the 2007 and 2008 cohorts did not always support what was reported to SIRS. Specifically, we found:

- District records did not always support student omissions from either of the cohorts. We were unable to confirm a total of 29 student omissions; 15 from the 2007 and 14 from the 2008 cohorts. This resulted in the understatement of reported cohorts.
- A total of five students; four from 2007 and one from 2008; were reported as graduates in the cohorts but did not meet graduation requirements.

Comments of District Officials

District officials' comments about the findings were considered in preparing this report. Their response to the draft report is included as Appendix B.

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Introduction

Background

School districts report student data to document their success in meeting State standards. Cohorts, total graduates, and State assessments represent data reported, which is disseminated to the public through the State's school district report card published each year. The report cards are generated from student enrollment and assessment data reported to the State Education Department (Department) through the Student Information Repository System (SIRS).

The Roosevelt Union Free School District (District) is located in Roosevelt, New York and serves approximately 2,700 students. The District reported 134 graduates and 197 students for the 2007 cohorts, and 161 graduates and 221 students for the 2008 cohorts.

Objectives, Scope, and Methodology

The purpose of our audit was to follow up on the results of our last audit (2010) which assessed the validity of the District's 2004, 2005 and 2006 cohort data reported to SIRS. This audit examined data reported by the District for the 2007 and 2008 cohort and compared it to student record documentation to verify that they are accurate and reliable. To accomplish our objectives, we reviewed Department regulation, policy, and guidance; interviewed Department and District management and staff; and reviewed SIRS data, student records, transcripts, and other documentation that was available.

We conducted our audit in accordance with Government Auditing Standards. These 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 provides a reasonable basis for our findings, conclusions, and recommendations.

Comments of District Officials

District officials' comments about the findings were considered in preparing this report. Their response to the draft report is included as Appendix B.

ACCURACY OF ACCOUNTABILITY & GRADUATION COHORTS

Districts report student data to the Department through SIRS, which is used to produce the New York State School Report Card. For reporting purposes and analysis of results, students are classified into groups. These groups are referred to as cohorts. Two important cohorts used to produce comparative data are the accountability cohort and the total or graduation cohort. The accurate communication of these cohorts is critical in the reporting of school district performance to the public.

We found that sampled student data reported to SIRS for the 2007 and 2008 cohorts was not consistently supported by student records at the District. In addition, both years' graduation cohorts included students that did not meet the necessary graduation requirements.

2007 and 2008 Accountability Cohorts

The Regulations of the Commissioner of Education (Regulations) defines the annual high school cohort to be students who first enrolled in ninth grade three years previously anywhere and who were enrolled in the school on the first Wednesday in October of the current school year. It further states that students shall not be included in the annual high school cohort if they transferred to another high school, entered a criminal justice facility, left the United States, or deceased.

Student progression towards graduation is documented in each student's file, and is to be retained for six years after a student graduates or would have graduated from high school. For instance, student records, such as registration, screening, and accommodation plan reports; participation in remedial programs; counselor notes and teacher comments; correspondence; and transfer or discharge notices should be retained.

Student records submitted to SIRS must have an enrollment record for the reporting institution. An enrollment record identifies the reason and date each student enrolled or ended enrollment in the school and/or district. Established codes are

used to identify the reason for beginning or ending enrollment. When a student leaves the District, the code assigned to identify the reason for ending enrollment determines whether or not the student is included or omitted from the cohort. (A list of exit enrollment codes that result in the student's inclusion or exclusion from the cohort is on Appendix A). Documentation to substantiate the exit enrollment code assigned should consist of requests for student transcripts or other official documents showing the students transferred to another district, moved out of the country, or had circumstances that warranted their omission from the cohort.

The District reported that 26 and 33 students transferred or left the district prior to graduation for the 2007 and 2008 cohorts, respectively. These students were not included in the total cohort counts, which totaled 197 for 2007 and 221 for 2008. We examined the records of all of the students from the 2007 and 2008 cohorts identified as transferring or leaving the District prior to graduation. District Guidance Office personnel provided us with the student records. Our examination included searching for documentation verifying exit enrollment status.

Many of the students' records did not support their omission from the cohort. We were unable to confirm a total of 29 student omissions from the 2007 and 2008 cohorts; 28 of them were coded as various transfers, and 1 was coded as leaving the United States. For the 28 students coded as transfers, 16 did not have adequate documentation within their student records to substantiate their transfer status, 8 student records were not provided, 2 students went to Job Corps, 1 student enrolled in the District's GED program, and 1 was enrolled in an alternative program run by the District. For the 3 students who transferred to Job Corps, GED program, and alternative program, they were assigned incorrect transfer codes that resulted in their omission from the cohort.

We conferred with Department personnel from the Office of P-12 Education regarding the students who went to Job Corps or were enrolled in a GED/alternative program. Department personnel stated that students who enter Job Corps or a GED program should be classified under transfers to other high school equivalency preparation program (code 306) or transfers to an approved high school equivalency program (AHSEP) or high school equivalency

program (HSEP) (code 289). In both cases, the students are included in the cohort.

The lack of supporting documentation and use of incorrect codes for the 29 students resulting in their omission from the count caused the 2007 and 2008 accountability cohorts to be understated. A total of 15 and 14 students were left out of the 2007 and 2008 cohort years, respectively, as shown below.

Table 1
Roosevelt Union Free School District
Accountability Cohort Additions by Year

	<u>2007</u>	<u>2008</u>
Reported Cohort in SIRS	197	221
Additions:		
students not included in audited cohort year	15	14
Audited Accountability Cohort	212	235

Recommendation

1. Periodically review the accuracy of the data reported in SIRS and confirm the District's cohorts are supported by student records. Ensure inconsistencies are corrected.

2007 and 2008 Graduation Cohorts

The graduation cohort is a sub-cohort derived from the accountability cohort. It is calculated using the accountability cohort, but excludes among others, students that transfer to another school district. The graduation cohort is the basis used in SIRS to calculate the percentages of students that graduated.

Requirements for a Regents or local high school diploma in New York State are defined by the Regulations which state that students must earn at least 22 credits to receive either a Regents or local high school diploma. Credits include:

- English Language Arts - four credits;
- Social Studies - four credits including one credit in American History, one-half credit in participation in government, and one-half credit in economics;
- Mathematics - three credits;
- Science - three credits;

- Health – one-half credit;
- The Arts - one credit;
- Languages Other Than English – one credit;
- Physical Education – two credits; and
- Electives – three and one-half credits.

In addition, students must pass examinations in Comprehensive English, Global History and Geography, United States History and Government, Mathematics, and Science. The Regulations states that for a Regents diploma, a score of 65 or above is considered passing; and for a local diploma, a score of 55-64 is considered passing.

A course of study involves class attendance, homework assignments, quizzes, tests, and other instructional activities. When deciding whether a student who is enrolled in a course of study has satisfactorily completed the course and is entitled to credit for such course, the teacher should evaluate the student's performance on all these activities. In accordance with the Regulations, passing the Regents Exam in a subject shall not be construed as having earned a unit of credit in that subject unless the student also passes the course as offered in a registered high school or meets the requirements for credit by exam.

The District reported (to SIRS) 134 and 161 students graduated in 2007 and 2008, respectively. We extracted a judgmental sample of 24 students from the 2007 and 17 from the 2008 cohorts. District Guidance Office personnel provided student records for all of the sampled students.

The purpose of our review was to determine the accuracy of students' graduation status. We found four students from the 2007 cohort and one from the 2008 cohort that were reported as graduates, but did not meet the graduation requirements. As shown on Table 2 below, two students only attained two of three required math credits, two students only attained three of the four required English Language Arts (ELA) credits, and one student failed both the US History and Global History Regents exams.

Table 2
Roosevelt Union Free School District
Reported Graduates Missing Requirements

2007 and 2008 Graduation Cohort

	<u>2007</u>	<u>2008</u>
Pre Audit Graduation Cohort	134	161
Exclusions:		
Missing Math Credit	(2)	
Missing ELA Credit	(1)	(1)
Failed Regents Exams	(1)	
Audited Graduation Cohort	130	160

District officials maintained the missing math credit for two of the students was satisfied by their taking the Career and Financial Management course. They stated that it has been their practice to use Career and Financial Management as a third math course, which counts as a math elective. Department staff indicated Career and Financial Management is not an allowable substitute to obtain a math credit.

District officials stated the missing ELA credit was satisfied when the 2 students took and passed the Comprehensive English Regents exam. According to Department personnel, passing the Comprehensive English Regents exam without taking the course does not earn credit towards completion of the ELA requirement.

Recommendation

2. Review student records to ensure the necessary graduation requirements have been met and the appropriate diploma is awarded for each student.
3. Correct data in the District's student information system for students sampled in this audit and ensure that corrected data is forwarded to SIRS.
4. Contact the Department to clarify the courses that are allowed to earn credits towards graduation requirements.

The Table below shows the effect on cohort membership for each reason for ending enrollment code. (Source: SIRS Manual 8.7)

Table A1
Ending Enrollment Codes
Effect on Cohort Membership

Exit Enrollment Code	Reason	2009 Accountability Cohort for ELA and Math Performance	2008 Graduation-Rate Total Cohort (4-Year) for Accountability, 2007 Graduation-Rate Total Cohort (5-Year) for Accountability, 2009 Total Cohort after 4 Years 2008 Total Cohort after 5 Years 2007 Total Cohort after 6 Years (Policy Analysis)
85	Earned an IEP diploma	included	included
136	Reached maximum legal age and has not earned a diploma or certificate	included	included
153	Transferred to another school in this district or to an out-of-district placement	included	included
170	Transferred to another NYS public school outside this district with documentation	excluded	excluded
204	Transferred to a NYS nonpublic school with documentation	excluded	excluded
221	Transferred to a school outside NYS with documentation	excluded	excluded
238	Transferred to homebound instruction provided by this district	included	included
255	Transferred to home-schooling by parent or guardian	excluded	excluded
272	Transferred to a postsecondary school prior to earning a diploma	excluded	excluded

Exit Enrollment Code	Reason	2009 Accountability Cohort for ELA and Math Performance	2008 Graduation-Rate Total Cohort (4-Year) for Accountability, 2007 Graduation-Rate Total Cohort (5-Year) for Accountability, 2009 Total Cohort after 4 Years 2008 Total Cohort after 5 Years 2007 Total Cohort after 6 Years (Policy Analysis)
289	Transferred to an approved AHSEP or HSEP program	excluded if earned High School Equivalency Diploma by June 30 of the reporting year or is enrolled in AHSEPP or HSEPP as of June 30 of the reporting year, otherwise included	included
306	Transferred to other high school equivalency (GED) preparation program	included	included
323	Transferred outside district by court order	excluded	excluded
340	Left school: first-time dropout	included	included
357	Left school: previously counted as a dropout	included	included
391	Long-term absence (20 consecutive unexcused days)	included	included
408	Permanent expulsion (student must be over compulsory attendance age)	included	included
425	Left school, no documentation of transfer	included	included
442	Left the U.S.	excluded	excluded
459	Deceased	excluded	excluded
629	Previously earned an IEP diploma	included	included
799	Graduated (earned a Regents or local diploma)	included	included

Exit Enrollment Code	Reason	2009 Accountability Cohort for ELA and Math Performance	2008 Graduation-Rate Total Cohort (4-Year) for Accountability, 2007 Graduation-Rate Total Cohort (5-Year) for Accountability, 2009 Total Cohort after 4 Years 2008 Total Cohort after 5 Years 2007 Total Cohort after 6 Years (Policy Analysis)
1089	Transferred to an approved GED program outside this district	excluded if earned High School Equivalency Diploma by June 30 of the reporting year or is enrolled in AHSEPP or HSEPP as of June 30 of the reporting year, otherwise included	included
5927	Leaving a school under NCLB – a victim of a serious violent incident	included	included
5938	Leaving a NYC community district under NCLB – a victim of a serious violent incident	included	included
8338	Incarcerated student, no participation in a program culminating in a regular diploma.	included	included
EOY	End of Year	included	included

Contributors to the Report
Roosevelt Union Free School District

- Maria C. Guzman, CPA, Manager
- Andrew Fischler, Auditor
- Mark Finlayson, Auditor

Roosevelt Union Free School District

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Deborah Wortham, Ed.D.
Superintendent of Schools

Kim Nisbett, Ed.D.
Coordinator of School Counseling, K-12

July 1, 2013

Mr. James A. Conway
Director
Office of Audit Services
The State Education Department
The University of the State of New York
Albany, NY 12234

Dear Mr. Conway,

After reviewing the draft findings and recommendations from the audit report dated June 7, 2013, I am writing on behalf of Roosevelt Union-Free School District. We would like to thank you for the opportunity to present our response regarding the findings as well as include what protocol and procedures we have put in place to rectify the issues presented. Your feedback was clear and concise, allowing us to formulate specific plans for change.

Recommendation 1.1 - Periodically review the accuracy of the data reported in SIRS and confirms the District's cohorts are supported by student records. Ensure inconsistencies are corrected.

The findings and recommendations prompted two reactions. One was to contact the schools on record where students who withdrew were allegedly attending, but we did not receive proper documentation as proof for the file. We found that the student either never entered the school noted on the withdrawal slip, or they stayed for a short time.

The findings and recommendations were also the impetus for the district to start a new data team. The team includes the following departments: Attendance, Census, Data and State Reporting, and Guidance.

- This team has begun to review data related to student cohorts, attendance and all matriculation information. New procedures have been implemented to ensure proper student coding. Monthly the team meets to discuss reports in Level 0. The data is compared to our student management system in an effort to match student data files.
- The secretaries who withdraw students from the school have been directed *not to* send documentation with the students when they leave the district, but rather have the new school request student information. This will afford us the opportunity to receive requests on school letterhead, thus signaling to us that the student has arrived at their new school. This documentation will be placed in their cumulative folder as proof of new residency.

- The Census department will send all new entrants to the Coordinator of School Counseling who will assign the students cohort year when arriving from out of state or out of the country. This will help with accuracy of data reporting at the school level and at the State.

Recommendation 2.2 – Review student records to ensure the necessary graduation requirements have been met and the appropriate diploma is awarded for each student.

- The 2007 and 2008 student transcripts in question were reviewed by the counselors. All students in cohort 2008 reviewed by the audit team did meet the graduation requirements if so noted. We stand by our decisions. One student in the 2007 cohort was identified as not meeting graduation requirements, Luis Ardon.
- The audit team did not acknowledge consideration that the Roosevelt Union Free School District has used Career and Financial Management as a third math course for many years. Evidence of this was found to substantiate this decision in an old course catalog dated 2008.
- Nassau BOCES offered the same course and credit was granted at the discretion of the district. Copies of supporting documentation have been attached for your review.
- The district decided to grant credit upon successful completion of the English Regents to students taking ESL courses. This demonstrates mastery of acquisition of the English language.

See
Auditor's
Note 1

Recommendation 2.3 – Correct data in the District's student information system for students sampled in this audit and ensure that corrected data is forwarded to SIRS.

- As previously stated, the data team started a new process to review data related to student cohorts, attendance and all matriculation information together. The team will meet monthly to discuss reports in Level 0. The Level 0 data is compared to our student management system in an effort to match student data files.

Thank you and I look forward to hearing from you regarding the audit.

Sincerely,

Kim Nisbett, Ed.D.
Coordinator of School Counseling K-12

Auditor's Note

1. The audit team did acknowledge Roosevelt Union Free School District's explanation that it has used Career and Financial Management as a third math course for many years; however, Department staff (from Curriculum and Instruction Office) confirmed that Career and Financial Management cannot be used as a substitute for a math credit. We make reference to this issue in the audit report (see page 7 under 2007 and 2008 Graduation Cohorts section).