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September 2018

Dr. David Bennardo, Superintendent  
Members of the Board of Education  
South Huntington Union Free School District  
60 Weston Street  
Huntington Station, NY 11746

Report Number: S9-18-12

Dear Dr. Bennardo and Members of the Board of Education:

We conducted an audit of 10 school districts throughout New York State.<sup>1</sup> 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 Huntington Union Free 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 prepared 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 regulations<sup>2</sup> regarding physical education (PE) classes for students in grades K-5 (elementary school). The District developed a PE Plan and filed it with the New York State Education Department (SED) upon notification of our audit

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<sup>1</sup> 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

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

engagement. However, the plan does 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-5) did not receive the required amount. The District is required to provide elementary school students with 120 PE minutes each week, but provided 80 PE minutes (33 percent less than the minimum required). In addition, the District should have provided grades K-3 with five PE classes a week but provided two; and should have provided grades 4 and 5 with three PE classes a week but also provided two.

## **Background and Methodology**

The District serves the Town of Huntington in Suffolk County. It operates seven schools (four elementary schools, two middle schools and one high school) with 6,099 students and 569 employees. District appropriations totaled \$159 million for the 2016-17 fiscal year, including approximately \$2.5 million for PE. The District has 26 certified PE teachers.

A seven-member Board of Education (Board) governs the District. The Board's primary function is to carry out the responsibility for providing instruction in the school district. The Supervisor of Physical Education, Health, Athletics and Recreation (Supervisor) is responsible for the day-to-day operations of the PE program.

New York State Education Law<sup>3</sup> 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)<sup>4</sup> 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 Prevention<sup>5</sup> reviewed multiple studies and released a report<sup>6</sup> 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 about 17 percent and affects about 12.7 million children and adolescents.<sup>7</sup>

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

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<sup>3</sup> New York State Education Law Section 803

<sup>4</sup> New York Codes, Rules and Regulations Section 135.4

<sup>5</sup> 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

<sup>6</sup> "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

<sup>7</sup> 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

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 created a PE plan upon notification of our audit engagement. The Supervisor told us that prior to the audit the PE plan being used was from 2004; however, a copy of the plan could not be provided for our review.<sup>8</sup> The new plan was Board-approved on November 29, 2017, submitted to SED and placed on the District’s website. In addition, the current PE plan does not detail the actual PE requirements for the District’s secondary school students (such as times per week and minutes per class), only what the District could possibly do to comply with the regulation. 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 that they were, with the exception of compliance with the PE plan.

The Supervisor told us he was aware of the PE requirements prescribed by SED and said that the District previously had a PE plan that was last updated in 2004, but that it was lost during the Supervisor’s most recent office move several years ago. In response to OSC engaging the District for the audit, District officials created the new PE plan. 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.

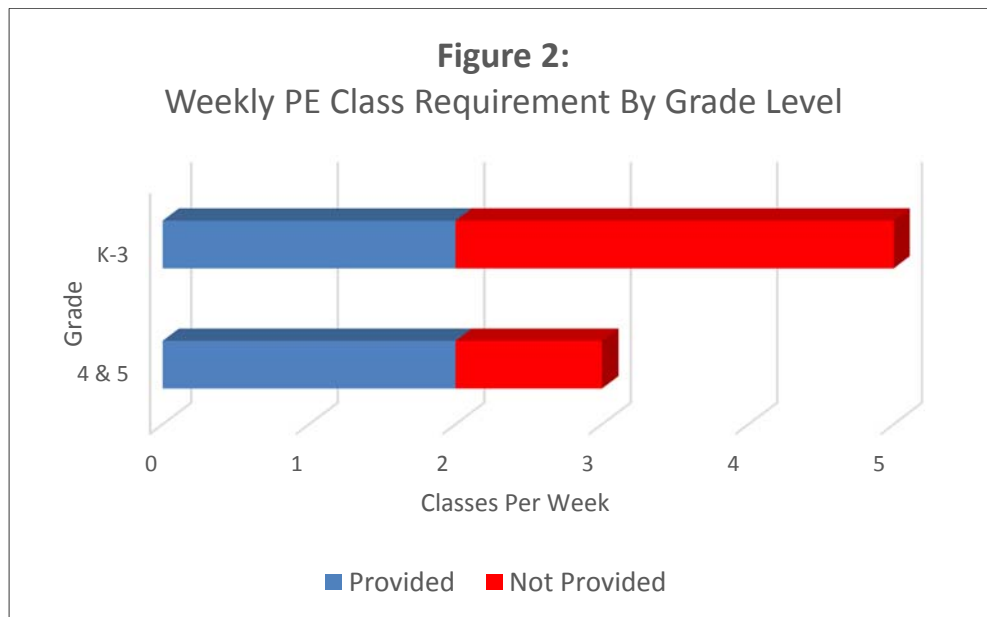
Compliance With Physical Education Regulations – The Commissioner’s regulations set forth minimum standards for PE programs. This includes a minimum number of times and minutes per week that a student should receive PE (Figure 1). The regulations also allow adjustments for districts to tailor the PE 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.

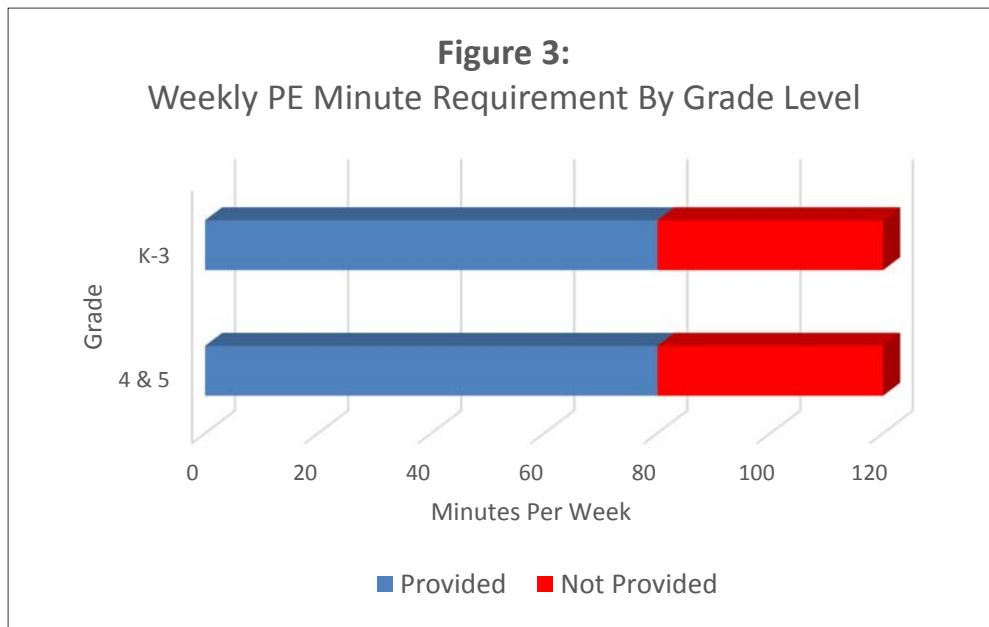
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<sup>8</sup> The Plan was not Board-approved or filed with SED.

<b>Figure 1: Regulation PE Requirements</b>		
<b>Grade</b>	<b>Total Minute Requirement</b>	<b>Times Per Week Requirement</b>
K-3	120 Minutes	5
4-6	120 Minutes 5 <sup>th</sup> and 6 <sup>th</sup> 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.	

For grades K-5, the students did not receive the required number of PE classes (Figure 2) or the minimum minutes required (Figure 3), as prescribed by SED:





The District provides elementary school students PE twice a week at all grade levels (K-5). However, students in grades K-3 received two 40-minute classes (80 minutes) per week rather than the required five classes totaling 120 minutes. Students in grades 4 and 5 also received two 40-minute classes (80 minutes) per week, rather than the required three classes totaling 120 minutes.

The Supervisor told us there was a daily curriculum extension program in place at the elementary schools to help meet the requirements; however, we found that this was not the case. In two elementary schools we reviewed, the program was voluntary, and in another elementary school, only half of the students were able to participate each day, with no attendance taken. District officials explained that they were not meeting minute and number of days regulations at their elementary schools since officials responsible for creating master schedules at this level did not follow the District’s requirement to have a daily curriculum extension program.

The District provides students in grades 6-12 with the required amount of PE, three times a week for 45 minutes per class one week and two times a week for 45 minutes per class 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 Huntington Union Free 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.



August 8, 2018

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

Dear Ms. Singer:

In response to the findings of the recent PE audit, the following addresses the auditor's report and offers a Corrective Action Plan (CAP) to satisfy the District's obligation to provide a comprehensive Physical Education Program for its students.

1. As stated in Point No. 1, the District has adopted and approved a comprehensive Physical Education Plan, yet fell short in adhering to the minutes required at the lower grade levels (K-5).
2. In Point No. 2, the District acknowledges that the minutes, and the meeting times for Grades K-5, have not been met.

As part of the District's CAP, and in response to the auditor's report, the following remedial steps will be taken immediately to keep the District in compliance with NYS Regulations.

1. The Curriculum Extension Program will adopt the following remedial plan:
  - a) All students will be required to participate in the 20-minute program on a daily basis in Grades K-5. The program will be a part of the regular curriculum and be administered by a certified Physical Education teacher. Actual minutes will increase from 80 to 140, 16.7% more than the State requirement for Grades K-3, and a 67% increase in the number of days for Grades 4 and 5 will be the norm. Additionally, the minutes will increase 16.7% when compared to the NYS Regulation.
  - b) Attendance will be taken daily by a certified Physical Education teacher and recorded in Infinite Campus, the District's attendance program.
  - c) The program will include a specific curriculum designed by the individual teacher that meets the needs of the existing student population.
  - d) The Principals and Supervisor of Physical Education will conduct monthly audits of the program to ensure compliance.



- e) This audit will include monitoring of attendance and evaluation of the curriculum.
  - f) An end-of-year report by the teacher will serve to fine tune the program and to adapt any changes in teaching methodology that may occur.
2. The Board of Education, upon full adherence to the NYS Regulations, may wish to re-adopt the PE Plan for posterity.

The District appreciates the time spent by the auditors, and we are well aware of concerns regarding Type II diabetes and obesity, and as our data has shown, our students meet or exceed the average test scores in NYS with a marked decrease in reports of Type II diabetes and general obesity. Based on the auditor's concerns, we can only conclude that the program in place, while not defined exactly as planned, will serve to increase further standardized test scores and continue to reflect a downward trend in Type II diabetes and childhood obesity for our students.

Sincerely,

David P. Bennardo, Ed.D.  
Superintendent of Schools

## **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 regulations.
- 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 selected a sample of 70 secondary school students (1.2 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 master schedules for each school that indicated the PE teacher, section ID,<sup>9</sup> days of the week attended and number of students in the class. We then obtained a list of all students' attendance of PE classes 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 physical education 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.

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<sup>9</sup> The ID assigned to a class that identifies the grade, teacher and period (for secondary school)