
Audit Report

John Dewey High School

for the Period

July 1, 2012 through June 30, 2015

SP-Ø17-01

Thalia J. Melendez, Director of Audit Services
New York State Education Department
Office of Audit Services
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March 23, 2018

Carmen Fariña
New York City Schools Chancellor
Tweed Courthouse
52 Chambers Street
New York, NY 10007

Dear Ms. Fariña:

Enclosed is the final report (SP17-01) on the make-up/credit recovery programs implemented at John Dewey High School for the period July 1, 2012 through June 30, 2015. The audit was conducted pursuant to Section 215 of the Education Law.

Within ninety days of the issuance of this report, please submit a report on actions taken because of this report. This required report will be in the form of a recommendation-implementation plan and it must specifically address what action has been taken on each recommendation.

If you have any questions or require additional information, please contact Andy Fischler at (518) 473-4516.

Sincerely,

Thalia J. Melendez

Attachments

c: E. Berlin, S. Cates-

Executive Summary

Background and Scope of the Audit

The New York City Department of Education (DOE) is the largest school district in the US, serving 1.1 million students in over 1,800 schools. For the 2015-16 and 2016-17 school years, the DOE reported that 51,370 and 53,896 students graduated, respectively.

John Dewey High School, located in Brooklyn, New York, is an urban high school within the DOE. The high school reported 2,268 students enrolled, a 75 percent graduation rate, and 71 percent of its students were eligible for free and reduced lunches during the 2016-17 school year.

The DOE emphasizes the importance of providing students who fail a course with the opportunity to make up the course, so they can get back on track. To do so, students can make up credit by repeating the entire course during the school year or summer school, or through targeted credit recovery.

The Office of Audit Services conducted an audit to assess whether make-up/targeted recovery credit courses administered at John Dewey High School were in compliance with New York State Education Department regulations and DOE requirements, and the validity of credits earned by students taking these classes during the 2012-13 through 2014-15 school years. We examined the DOE's High School Academic Policy Reference Guide to identify make-up/targeted recovery credit course requirements, course data, student transcripts, and attendance records to inform our testing.

Audit Results

The audit found that make-up credit courses did not meet instruction hour eligibility requirements, were not taught by teachers certified in the appropriate subject area, and credit for these courses was awarded to students even though course requirements were not met. A sample of 280 make up courses showed that 250 (89%) did not meet instruction hour eligibility requirements, 216 (77%) were taught by teachers that were not certified in the appropriate subject area, 216 (96%) courses had credits awarded appropriately, and 6 of 22 (27%) students would not have graduated if they had not been awarded credits for which they were not entitled.

In addition, targeted credit recovery courses lacked appropriate documentation to support student enrollment, completed course work, and approvals for students to participate; students enrolled did not meet attendance requirements (for failed classes); and teachers were not certified in the appropriate subject area. We sampled 66 targeted recovery credit courses and found that 48 (73%)

recovery, documentation supporting approval to participate was provided for 2 courses, and course work completed for only 1 course. We conclude that course credit was not awarded appropriately in any of the 66 courses sampled. Furthermore, for the 16 students that participated in targeted credit recovery and graduated, 12 (75%) received credits that should not have been awarded, therefore they would not have had enough credits to graduate.

Comments of DOE Officials

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

Introduction

Background

The New York City Department of Education (DOE) emphasizes the importance of providing students who fail a course with the opportunity to make it up, so they can get back on track. To do so, students can make up credit by repeating the entire course during the school year or summer school, or through targeted credit recovery.

The DOE is the largest school district in the US, serving 1.1 million students in over 1,800 schools. For the 2015-16 and 2016-17 school years, the DOE reported that 51,370 and 53,896 students graduated, respectively.

John Dewey High School, located in Brooklyn, New York, is an urban high school within the DOE. The high school reported 2,268 students enrolled, a 75 percent graduation rate, and 71 percent of its students were eligible for free and reduced lunches during the 2016-17 school year.

Objectives, Scope, and Methodology

The Office of Audit Services conducted an audit to assess whether make-up/targeted recovery credit courses administered at John Dewey High School were in compliance with New York State Education Department regulations and DOE requirements, and the validity of credits earned by students taking these classes during the 2012 through

based on our audit objectives. We believe that evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. In addition, GAGAS requires a review performed by a team of external peers, independent of the audit organization, at least every three years. Because of recent changes in administrative personnel, however, an external peer review was inadvertently not conducted. An internal "Red Book" review pursuant to the International Standards for the Professional Practice of Internal Auditing Standards was conducted. It is contemplated that both an updated internal review and external peer review will be performed within the next year. We feel that not having an external audit peer review has had no material effect on the assurances provided.

Comments of DOE Officials

DOE officials' comments about the findings were considered in preparing this report. Their response to this report will be included as an appendix to the final report.

MakeUp/Targeted Credit Recovery Courses

The DOE High School Academic Policy Reference Guide states that all credit-bearing courses must meet instructional time requirements and be taught by a teacher with a New York State secondary certification in the course subject area. It also emphasizes the importance of giving students who fail a course the opportunity to make up the course to get back on track. Students can make up credit by repeating the entire course during the school year or summer school, or through targeted credit recovery.

Make-up courses that are repeated or taken for the first time must provide 54 hours of instruction time for the student to be eligible to earn one credit during the school year and 45 hours of instruction for the student to be eligible to earn one credit during summer school.

When able to earn credit during the school year or summer school

students must meet the instructional time requirements for the course.

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- x Only students who have attended at least ~~two~~ ^{two} thirds of the class time of the original failed course are eligible to earn credit through targeted credit recovery.

Make

not certified in the appropriate subject area, ~~168~~ of 175³ (96%) courses had credits awarded appropriately. Additionally, of the 22 students that graduated, 67% (2) would not have if they had not been ~~awarded~~ credits for which they were not entitled.

High school officials do not

Our sample testing yielded the following results.

	201314	201415	Total
Students sampled	20	10	30
Courses sampled	49	17	66
Course make-up forms received	3 of 49(6%)	16 of 17 (94%)	19 of 66

In addition, for the 17 courses where students met the

Contributors to the Report

- x Thalia Melendez, Director
- x Andrew Fischler, Audit Manager
- x Patrick Orton, Auditor-in-Charge

(F) (6) "Earning Credit after Previously Failing a Course " The DOE regularly monitors schools'