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# Audit Report

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Broome-Delaware-Tioga  
Board of Cooperative Educational Services

For the Period

July 1, 1997 through June 30, 1999

BOC-0999-1

May 29, 2002

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**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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Daniel Tworek  
Director  
Office of Audit Services  
Tel. (518) 473-4516  
Fax (518) 473-0259  
E-mail: dtworek@mail.nysed.gov

May 29, 2002

Mr. Ronald Dougherty  
President  
Broome-Delaware-Tioga BOCES  
435 Glenwood Road  
Binghamton, NY 13905-1699

Dear Mr. Dougherty:

The following is our final audit report (BOC-0999-1) of the Broome-Delaware-Tioga Board of Cooperative Educational Services (BOCES) for the period July 1, 1997 through June 30, 1999. The audit was conducted pursuant to Sections 305 and 1950 of the Education Law in pursuit of Goal #5 of the Board of Regents/State Education Department Strategic Plan: "Resources under our care will be used or maintained in the public interest."

It is the policy of the State Education Department to consider for review matters of significant disagreement which result from the issuance of a final audit report. Appendix C describes the process to be followed in the event of such disagreement.

Ninety days from the issuance of this report, BOCES officials will be asked to submit a report on actions taken as a result of this audit. I appreciate the cooperation and courtesies extended to the staff during the audit.

Sincerely,

Daniel Tworek

Enclosure

cc: Commissioner Mills, R. Cate, J. Kadamus, B. Porter, T. Sheldon, B. Stambler, J. Stevens, C. Szuberla, C. Foster (DOB), J. Dougherty (OSC), Dr. Kiley, District Superintendent

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# Executive Summary

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## **Background and Scope of the Audit**

Broome-Delaware-Tioga BOCES ranked as the 17th largest BOCES in the State, in terms of total general fund expenditures, for the 1997-98 school year.

The audit examined management practices, records and documentation related to summarizing and reporting data used in the BOCES Report Card and the Chapter 602 Report for the period July 1, 1997 through June 30, 1998. The Employment Preparation Education (EPE) Program was reviewed for the July 1, 1997 through June 30, 1998 school year. This audit also followed up on findings and recommendations from the previous audit. The objectives were to: evaluate the adequacy of management controls over data reported to the Department and obtain reasonable assurance that the data are valid and reliable; determine how BOCES use data to monitor the performance of the schools within its supervisory district; determine how BOCES use data to monitor student outcomes; and evaluate the wide ranges of costs identified in the Chapter 602 Report and understand the reasons for the variances.

## **Audit Results**

Presented below is a summary of the significant audit findings developed in response to the audit's objectives.

- EPE contact hours eligible for aid were overstated by 96,497 hours for a total of \$426,156 in excess EPE aid for the three-year period 1995-96 through 1997-98. (pages 3-6)
- Report Card data documentation was inconsistent. (pages 7-11)
- Not all data reported on the Chapter 602 Report were reported in accordance with the instructions. (pages 12-13)

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# Introduction

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## Background

Public and legislative attention has been turned to data provided by Boards of Cooperative Educational Services (BOCES) and school districts with the issuance of Report Cards. Chapter 436 of the Laws of 1997 made the New York State BOCES Report Cards (Report Cards) available to the public on April 16, 1999. Graphically presented, the Report Cards summarize program accomplishments and services BOCES provide for children and adults.

In addition, Chapter 602 of the Laws of 1994 added Section 215-b to the Education Law to require the Commissioner of Education to prepare and submit to the Governor, the President Pro Tem of the Senate, and the Speaker of the Assembly, an annual report beginning January 1, 1996. The Chapter 602 Report details certain financial and statistical outcomes of BOCES, tuition costs for selected programs, per pupil cost information, and aggregate expenditure data for BOCES' administrative, capital and service functions. The report is to include changes from the year prior to the report year for all data.

BOCES are organized under Section 1950 of the Education Law. Chapter 474 of the Laws of 1996 amended Section 305 of the Education Law to require the New York State Education Department (Department) to perform fiscal audits of BOCES at least once every three years.

Broome-Delaware-Tioga BOCES is headquartered in Binghamton, New York and serves 15 component districts which have enrollments of more than 39,000 students. Broome-Delaware-Tioga BOCES ranked 17th largest in the State, in terms of total fund expenditures, for the 1997-98 school year.

## Objectives, Scope and Methodology

Pursuant to Sections 305 and 1950 of the Education Law, we audited management practices, records and documentation related to the data contained in the Report Card and the Chapter 602 Report for the period July 1, 1997 through June 30, 1998. We followed up on the status of prior

recommendations made in audit report number BOC-0896-2 and reviewed the Employment Preparation Education (EPE) Program for the period July 1, 1997 through June 30, 1998 and expanded to prior years 1995-96 and 1996-97. The objectives were to:

- evaluate the adequacy of management controls over data reported to the Department and obtain reasonable assurance that the data are valid and reliable.
- determine how BOCES use data to monitor the performance of the districts within its supervisory district.
- determine how BOCES use data to monitor student outcomes.
- evaluate the wide ranges of costs identified in the Chapter 602 Report and understand the reasons for the variances.
- determine if EPE claims are adequately documented.
- follow up on the findings and recommendations from the previous audit, and determine whether timely and adequate corrective actions were implemented.

To accomplish our objectives, we reviewed applicable laws, regulations, policies and procedures; interviewed Department and Broome-Delaware-Tioga BOCES management and staff; examined records and supporting documentation; sampled transactions on a non-statistical basis; and reviewed Broome-Delaware-Tioga BOCES' audited financial statements.

We conducted the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. An audit includes examining, on a test basis, evidence supporting records and applying other audit procedures considered necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believed that the audit provides a reasonable basis for our findings, conclusions, and recommendations.

## **Comments of Broome-Delaware-Tioga BOCES Officials**

Broome-Delaware-Tioga BOCES officials' comments on the matters contained in this report have been included where appropriate. Their final comments have been included as Appendix B to this report.

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# Employment Preparation Education (EPE)

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Broome-Delaware-Tioga BOCES operates an EPE Program. This categorical aid program serves students 21 years of age or older who have not received a high school or equivalency diploma (GED).

Part 168.4 of the Regulations of the Commissioner of Education (Regulations) states that EPE Program funds may be spent for personal services, employee benefits, equipment, supplies and materials, contractual services, travel expenditures, staff development and training, and other expenditures approved by the Commissioner. These expenditures are to be used only for EPE Program purposes.

Broome-Delaware-Tioga BOCES received a total of \$1,051,837 in EPE aid for the period July 1, 1997 through June 30, 1998, based on reported contact hours. Education Law Section 3602 states that when total revenue received exceeds the entire cost of such program, State aid payable in the following year will be reduced by the amount of such excess. This means that Broome-Delaware-Tioga BOCES must refund the larger of revenues disallowed or expenditures disallowed, but not both. The audit report will be used by the Department to adjust future aid received by Broome-Delaware-Tioga BOCES.

The audit found that Broome-Delaware-Tioga BOCES claimed 37,488 contact hours for students who had graduated, and overstated contact hours by 1,903 due to clerical errors. The total net contact hours ineligible for 1997-98 for State aid amounts to 39,391, which equates to \$178,441 in EPE aid (see table, page 6). Due to the systemic nature of the ineligible student problem, the audit included the two previous years according to audit protocol. The ineligible contact hours for 1996-97 were 14,865.5 (\$64,814) and for 1995-96 were 42,240.5 hours (\$182,901), which equates to \$426,156 in EPE aid for the three-year period.

## **Ineligible Students Included**

The audit found that the database used to prepare the EPE Aid Reports had included a large number of students who claimed they graduated from high school but could not document the fact. The audit discussed this matter with Department

personnel from the Office of Workforce Preparation and Continuing Education. They replied that students are not required to document their high school diploma status.

The audit identified two groups of students whom Broome-Delaware-Tioga BOCES had incorrectly claimed for EPE aid: 1) students who said they graduated, but could not produce any documentation (49,481 hours); and 2) students who said they had received a GED, but could not document it (17,001 hours). A test of 20 students who claimed they graduated was conducted by contacting local high schools in the Binghamton, New York area. The audit found that 14 students graduated and the high schools had no record of the remaining 6 students. Broome-Delaware-Tioga BOCES reported 9,985 contact hours for the 20 students of which 6,085, or 61 percent, were for students with high school diplomas. Originally, the entire 49,481 hours were questioned.

The audit also conducted a test of students claiming to have their GED diploma by matching the EPE computerized records to Department GED data. Of the 17,001 hours originally reported, 3,122 hours were claimed for students who passed the GED during 1997-98. In addition, another 4,537 hours were claimed for students who passed the GED before the start of the 1997-98 school year. Originally, 7,659 hours were questioned.

Due to the large number of questionable contact hours, the audit requested that Broome-Delaware-Tioga BOCES officials review all EPE student records and provide documentation to confirm which students had high school or equivalency diplomas. Broome-Delaware-Tioga BOCES officials determined that 37,488 contact hours were reported for graduates, resulting in an overpayment of \$169,821 (37,488 x \$4.53/hr.). This figure also includes the GED hours that were questioned. The Department will withhold this amount from future EPE aid payments.

It has been Department protocol to expand the audit to the prior two years if a practice that involves either ineligible students or ineligible programs is discovered. The audit reviewed the prior two school years (1995-96 and 1996-97) to determine if Broome-Delaware-Tioga BOCES had reported contact hours for similar ineligible students. The audit selected a sample of students and had Broome-Delaware-Tioga BOCES contact area high schools to verify if students had graduated. Broome-

Delaware-Tioga BOCES provided written documentation from the schools that showed which students did indeed graduate. The results are included in the table on page 6.

Broome-Delaware-Tioga BOCES officials agree that contact hours were claimed for students who said they graduated high school or had a high school equivalency diploma, but could not document that fact. Broome-Delaware-Tioga BOCES also agrees that a total of 96,497 contact hours (\$426,156) were improperly reported for undocumented hours and ineligible students for the three school years 1995-96 to 1997-98.

Broome-Delaware-Tioga BOCES will ensure that only documented hours and hours for eligible students will be claimed for EPE aid in the future by no longer requiring documentation of high school or equivalency diplomas. Broome-Delaware-Tioga BOCES officials will verify all graduation information with the home district and the GED database and maintain a database including the number of contact hours for each student.

### **Certain Reported Contact Hours Were Undocumented**

Education Law Section 3602(24)(d) states that school districts and BOCES providing approved programs shall be eligible for aid based on the attendance of persons 21 years of age and older who have not received a high school diploma or a high school equivalency diploma recognized by New York State. To ensure that EPE revenues paid to the district or BOCES are appropriate, contact hours must be documented and provided to eligible students. Otherwise, such contact hours will be questioned upon audit and revenues will be reduced accordingly.

Broome-Delaware-Tioga BOCES provided the audit with a listing of 249,685 contact hours. According to staff, students who documented possession of a high school diploma were deducted from this figure (19,394 hours), leaving a total of 230,291 hours. Broome-Delaware-Tioga BOCES actually claimed 232,194 hours and received \$1,051,837 in EPE aid. This resulted in an overstatement of 1,903 hours, or \$8,621 (1,903 x \$4.53 EPE aid rate). Broome-Delaware-Tioga BOCES officials agreed with this figure.

Broome-Delaware-Tioga BOCES EPE Program Summary of Questioned Hours/EPE Aid 1995-96 to 1997-98			
Year	Questioned Hours	EPE Rate	Questioned EPE Aid
1995-96	42,240.5	4.33	\$182,901
1996-97	14,865.5	4.36	\$ 64,814
1997-98*	39,391	4.53	\$178,441
Total	96,497		\$426,156

Source: Broome-Delaware-Tioga BOCES records and audit workpapers.

\*Also includes questioned contact hours from ineligible students.

### **Recommendation**

1. Ensure that only hours for eligible students will be claimed for EPE aid by not requiring documentation of high school or equivalency diplomas.

### **Auditor's Note**

The \$426,156 in ineligible aid for the three-year period will be withheld from future EPE aid payments.

### **Comments of Broome-Delaware-Tioga BOCES Officials**

Broome-Delaware-Tioga BOCES officials concur with the recommendation.

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# Report Card

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The Report Cards, required by Chapter 436 of the Laws of 1997, were made available to the public on April 16, 1999. Graphically presented, the Report Cards summarize program accomplishments and services BOCES provide for children and adults. They are intended to be used as a tool for the continuous improvement of BOCES programs and services, and for providing information to communities.

The Report Card displays the following programs and services: Career/Occupational Education, Alternative Education, Adult Education, Special Education, Curriculum and Professional Development, Technology, the State Testing Program, and the 1996-97 Expended Budget. The State Testing figures are provided by the Department, not BOCES, so those figures were not included in the scope of the audit.

An objective of this audit was to determine the accuracy of the Report Card data and the adequacy of the supporting documentation.

Although several areas were noted where Report Card data were not accurate or supported by supporting schedules and/or student listings, overall the Report Card data were reasonably accurate considering this was the first year of the Report Card. The differences noted were as follows.

## **Data Accuracy and Supporting Documentation**

Data included in the Report Cards must be valid and reliable in order to be used effectively. BOCES officials are given the opportunity to review the Report Card prior to its release. Each section displays charts and graphs to present data on enrollment, completion, tuition, and/or data expressed as a percentage of local totals or statewide totals.

### *Career/Occupational Education*

The Department did not specify which date to use for enrollment figures or which students to include or exclude in the data reported. Tuition data are taken from the Chapter 602 Report. Career/Occupational Education is a two-year program for secondary students in grades 11 and 12.

- Broome-Delaware-Tioga BOCES included both adults and secondary students in the Completion Rate enrollment figures. Since Adult Education is a separate section of the Report Card, including adults in this section also creates inaccurate counts of secondary students in Career/Occupational Education.
- Broome-Delaware-Tioga BOCES selected the month with the highest month-ending enrollment, October. Secondary students were not limited to only grades 11 and 12, but included students from grades 9 and 10 as well. However, Broome-Delaware-Tioga BOCES could not distinguish between the grades because the database did not contain data by grade level.
- Completers also included adults and secondary students.

## **Auditor's Note**

The CO-SER guidelines for Career/Occupational Education suggest the program is for students in grades 10-12. These guidelines do not appear to align with the Report Card.

- The enrollment figure for the Enrollment and Tuition section is taken from October 15 (which was agreed to by component districts for billing methodology) and only includes secondary students.
- Tuition is calculated by dividing expenditures by the highest month-end enrollment of secondary students.
- The percent of students enrolled in grades 11 and 12 may be overstated because students from grades 9 and 10 are included in the enrollment. Including students in grades 9 and 10 results in a higher percentage and should be noted on the Report Card.

## *Alternative Education*

BOCES operate alternative school programs for students at risk of dropping out. The objective is to retain these students in the alternative education program until they graduate or return to a regular school setting. The Department did not specify a date for enrollment figures. Enrollment and tuition are shown for three years.

Data for 1995-96 and 1996-97 may include other than full-day programs. Data for 1997-98 reflect full-day and half-day programs separately if half-day programs were offered.

- Full-time enrollment was reported as 452 students instead of 352, an overstatement of 100 students.
- Student listings to support the reported enrollment did not agree as follows:
  - Multi-Occupational Education enrollment was reported at 233, but student listings showed only 172 students. This is a half-day program.
  - GED Alternative High School enrollment was reported at 119, but student listings only showed 112 students. This is also a half-day program.
- Outcomes are combined in the Report Card for students who remain in Broome-Delaware-Tioga BOCES and those who return to a school district, although the data are collected separately.

### **Auditor's Note**

Since there is no consensus as to whether it is better to retain students in the alternative school setting or to return them to a regular school setting, it may be more beneficial to separately report the number of students who remained in a Broome-Delaware-Tioga BOCES program and the students who returned to a school district.

### *Adult Education*

BOCES sponsor both adult occupational education programs and adult basic education courses. Placement results for the 1997-98 adult occupational education programs will not be available until late Spring because agencies have 180 days from the date of graduation to follow up on any program which requires a license or exam. The results will be reported in the next Report Card.

The audit reviewed the student database for selected statistics and found the following differences:

- Improved Literacy for reading levels 0-5.9 was reported as 159, but the database only produced a list of 129 students.
- Students securing employment were reported at 236 full-time, but the database showed 405. Part-time students were reported at 300, but the database showed only 136.
- Broome-Delaware-Tioga BOCES reported 50 participants as receiving public assistance at enrollment who no longer receive public assistance, and 82 receiving a reduced grant due to increases in employment income. The combined total equals 132. The database showed a total of 168.

## *Special Education*

When placing students, districts select among classrooms with different student/staff ratios consistent with each student's Individualized Education Program (IEP). There are three alternatives: 12 students per teacher plus one paraprofessional (12:1:1); 6 students per teacher plus one paraprofessional (6:1:1); and 12 students per teacher plus four paraprofessionals (12:1+1:3).

- The Report Card shows figures for 6:1:1 classes, but Broome-Delaware-Tioga BOCES operates an 8:1:1 (a valid CO-SER) class instead.
- The number of students served included itinerants.
- Broome-Delaware-Tioga BOCES could not provide a student listing that supported the Report Card figures for students leaving special education programs (PD-5A). Student reports were available, but not in a format that could be used to determine the accuracy of the Report Card figures. The PD-5A files are submitted by the school districts.

## **Auditor's Note**

Graduation rates do not include IEP diplomas, which are the largest majority of special education graduates. This information would seem to be a valuable statistic for statewide comparison for a special education program.

## *Curriculum and Staff Development*

The Curriculum and Staff Development section of the Report Card shows the number of professional staff who received training in State-targeted areas.

- Documentation was not retained to support the number of professional staff who received training in State-targeted areas. The figures are not mutually exclusive, so the same staff person may be counted more than once if they attended several training courses. The Report Card categories do not match the categories that are reported to the Department.

Overall, general inaccuracies or inconsistencies could alter the results of the Report Card. However, many of the errors had a

limited effect, although certain misstatements had the following impact:

- Professional Development figures for the number of staff served may appear higher since the same individual can be counted more than once. The CO-SER guidelines may not align with the Report Card.
- Requiring Broome-Delaware-Tioga BOCES to use Professional Development categories that differ from the Department reports creates unnecessary work for Broome-Delaware-Tioga BOCES staff. The Report Card should use the same categories.

All reported figures are provided by program areas to the Business Manager who accumulates them into the Report Card. Supporting documentation is not attached to the reported figures. The program areas are relied upon for accuracy. This could explain why there were several differences in the Report Card figures.

The Report Card was new in 1997-98 and, as such, the Department was not certain which report statistics would best represent a BOCES' outcomes. The Report Card has been modified each year since the first report. Reporting inconsistencies could be due, in part, to a lack of definitive Department guidelines while the Report Card format is changing.

Broome-Delaware-Tioga BOCES officials do not agree with the differences cited among the Report Card, supporting reports, and/or student listings. They request that guidelines and directions from the Department be clarified.

## **Recommendation**

2. Improve procedures to ensure that reporting inconsistencies are eliminated.

## **Comments of Broome-Delaware-Tioga BOCES Officials**

Broome-Delaware-Tioga BOCES officials concur with the recommendation.

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# Chapter 602 Report

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Chapter 602 of the Laws of 1994 added Section 215-b to the Education Law to require the Commissioner of Education to prepare and submit to the Governor, the President Pro Tem of the Senate, and the Speaker of the Assembly, an annual report beginning January 1, 1996. The report is also provided to all school districts and BOCES.

The report details certain financial and statistical outcomes of BOCES, tuition costs for selected programs, per pupil cost information, and aggregate expenditure data for BOCES administrative, capital and service functions. In accordance with the statute, the report is to include changes from the year prior to the report year for all data.

## **Report Accuracy and Documentation**

An objective of this audit was to determine the accuracy of the Chapter 602 Report data and the adequacy of the supporting documentation. The following describe the audit's findings.

### *Special Education*

- Special Class Option IV - Supporting documentation was not available for pupil FTE (25.1) or tuition per pupil (\$21,079).

### *Itinerant Services*

- Documentation was not available to support the full-time equivalent staff charge for School Psychologist (\$22,827), Teacher of Speech Impaired (\$40,398), and Teacher of Visually Impaired (\$35,539).

### *Alternative Education*

- Documentation was not available to support the pupil count (195.5).

### *Distance Learning*

- Documentation was not available to support the number of courses (28) that was used to determine the tuition rate (\$20,926).

### *Substitute Coordination*

- Documentation shows 3,163 staff served, not 1,943 as reported.

The above findings show that without sufficient documentation there is no assurance that certain Chapter 602 Report statistics were reported accurately for Special Education, Itinerant Services, Alternative Education, and Distance Learning. For Substitute Coordination, the reported number of staff served may have been understated by 1,220, or 39 percent (1,220 divided by 3,163).

Broome-Delaware-Tioga BOCES officials disagree with the findings for Special Education, Itinerant Services, and Distance Learning stating that documentation was available. They state there is no requirement for Report Card data to agree with Chapter 602 data.

Broome-Delaware-Tioga BOCES officials agree in part that there was no supporting documentation for Special Education pupil FTE, FTE charges, and Alternative Education pupil count. Broome-Delaware-Tioga BOCES officials disagree that the number of reported FTE staff served was understated by 1,220, or 39 percent.

Broome-Delaware-Tioga BOCES will ensure that Chapter 602 statistics will be accurate and documented in the future by aligning their databases with information requested by the Chapter 602 Report.

Broome-Delaware-Tioga BOCES requests that the Department provide better guidance on how enrollment is to be reported if Chapter 602 data are to agree with Report Card data.

### **Recommendation**

3. Maintain sufficient documentation to support Chapter 602 reported statistics.

## **Comments of Broome-Delaware-Tioga BOCES Officials**

Broome-Delaware-Tioga BOCES officials concur with the recommendation. They state, however, that the lack of alignment among Department CO-SER guidelines, Chapter 602 Report guidelines, and Report Card guidelines forces them to maintain similar data in three different versions.

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# Data Collection and Use

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BOCES have been asked five questions regarding data collection and use. The questions are being asked to ascertain best practices that might be shared among the BOCES. Broome-Delaware-Tioga BOCES did not respond directly to the five questions, but did send a letter and attachments. These data are included as Attachment B.

The five questions are listed below.

1. What data do you collect and how do you use the data to help component schools increase their performance and student outcomes within your supervisory district?
2. What specific data do you use? Where do you obtain the data? Are there any other data you wish you had?
3. What data do you collect and how do you use them to improve BOCES student outcomes? What specific data do you use? Where do you obtain the data? Are there any other data you wish you had?
4. How would you like to see the BOCES Report Card changed, if possible? Do you think it fairly and accurately represents your BOCES' performance?
5. What data would you like to see added, deleted, or modified, if possible, in the Chapter 602 Report?

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# Follow Up – Recommendation Implementation Plan

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On June 30, 1998, the Office of Audit Services issued a final report on management practices, records and documentation related to selected areas of Broome-Delaware-Tioga BOCES. The report contained 22 recommendations to improve operations. Broome-Delaware-Tioga BOCES submitted a *Recommendation Implementation Plan* for each recommendation on October 27, 1998.

Broome-Delaware-Tioga BOCES successfully implemented or otherwise satisfied 20 recommendations. Two recommendations were partially implemented. Broome-Delaware-Tioga BOCES is reviewing and updating its policies related to the partially implemented recommendations.

**Recommendation 1:** Remove the position of Executive Secretary of the Broome-Delaware-Tioga School Boards Association from the Administrative Budget and seek Department approval to offer the services as a CO-SER.

## **Implementation Action**

We have implemented this recommendation.

A new Research/Planning Service was implemented with SED approval to provide information and planning assistance to superintendents and school board members. The salary for the Executive Secretary is now in this service budget.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Fully implemented.

## **Auditors' Comments**

The position was moved to CO-SER 628 Research/Planning Service, which was approved by School District Organization and BOCES Services.

**Recommendation 2:** Establish a policy to prohibit direct payments to political organizations or reimbursement to individuals of payments made to political organizations.

## **Implementation Action(s)**

We are in the process of implementing this recommendation.

A policy has been drafted and will be presented to the Board for their adoption to prohibit direct payments to political organizations or reimbursement to individuals for payments made to political organizations.

**Implementation Date:** Target date for December 1998

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

BOCES established a policy that prohibits using public funds from being contributed to political organizations. The Public Officer's Law was cited as criteria. We found no direct payments to political organizations.

**Recommendation 3:** Seek restitution for the political contributions made during the audit period and any previous and subsequent period.

#### **Implementation Action(s)**

We have implemented this recommendation.

Restitution was made for \$1,554.19 for expenses during 1994-95, 1995-96 and 1996-97 that might be considered political in nature.

**Implementation Date:** April 1997

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Fully implemented

#### **Auditors' Comments**

The Broome-Delaware-Tioga School Boards Association reimbursed BOCES for the payments in question. BOCES provided documentation of the reimbursement.

**Recommendation 4:** Establish a policy defining the type of expenses that will be incurred by Broome-Delaware-Tioga BOCES as part of the services provided by the Executive Secretary.

#### **Implementation Action(s)**

We have implemented this recommendation.

Existing policies of the BOCES define the type of expenses for which the Executive Secretary will be reimbursed. These policies and the additional limitations placed on expenses by the CO-SER were delineated to the Executive Secretary.

**Implementation Date:** April 1998

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

BOCES issued a memorandum to the Executive Secretary outlining allowable expenses for CO-SER 628. BOCES provided us with the memorandum. We saw no unusual expenses charged to CO-SER 628. However, we questioned the reasonableness of certain lodging expenses while attending conferences. The lodging paid was well in excess of federal per diem rates. For example, the Albany lodging rate was \$68, but the Executive Secretary paid \$105 and \$119 on two occasions. For a five-night stay in New Orleans, he paid \$212 per night when the per diem rate was \$88. We feel that the BOCES policy should include limits on lodging expenses to keep such expenses reasonable.

**Recommendation 5:** Require documentation that demonstrates the purpose of any expenditure for food and accommodations prior to payment.

#### **Implementation Action(s)**

We have implemented this recommendation.

Administrative procedures have been developed and implemented to require documentation of the purpose of any expenditure for food and accommodations prior to payment.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Claims Auditor

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

No unrelated or undocumented expenses were found in CO-SER 628.

**Recommendation 6:** Seek the Commissioner's approval to retain in employment the retired former employee.

**Implementation Action(s)**

We are currently working with the Department of Audit Services to resolve this issue.

**Implementation Date:** Target date for resolution is December 1998

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Fully implemented.

**Auditors' Comments**

See Auditor's Comments to Recommendation #7.

**Recommendation 7:** Initiate a Section 211 proceeding to address the employment of all current and future retired employees.

**Implementation Action(s)**

We have implemented this resolution.

In January 1998, it was confirmed that a Section 211 proceeding is not necessary for the Executive Secretary since he will become 70 during the year. Section 211 waivers will be sought for retirees hired by BOCES in the future.

**Implementation Date:** January 1998

**Person Responsible for Implementation:** Director of Human Resources

**Implementation Status:** Fully implemented.

**Auditors' Comments**

This was confirmed with Department officials from the School District Organization and BOCES Services.

**Recommendation 8:** Submit a complete Staff Salary Allocation Worksheet to the Department, which reflects all personal service allocations.

**Implementation Action(s)**

We have implemented this recommendation.

A Staff Salary Allocation Worksheet was submitted to and approved by the State Education Department.

**Implementation Date:** Effective for the 1997-1998 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

A Staff Salary Allocation Worksheet is submitted annually and a copy was provided to us.

**Recommendation 9:** Maintain documentation to support the basis for allocating personal service costs from the Administrative to other Co-Sers.

**Implementation Action(s)**

We have implemented this recommendation.

Documentation is maintained to support all allocations of staff who work both in administrative areas and service programs.

**Implementation Date:** Effective for the 1997-1998 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Partially implemented.

**Auditors' Comments**

Only the Assistant Superintendent's salary is based on an allocation that is objective and measurable. No other basis was provided for determining the allocation of Administrative staff to other service CO-SERS. The Business Office Manager explained that the allocations were based on time estimates, but this was not documented.

**Recommendation 10:** Amend the District Superintendent's employment agreement relating to sick leave accruals to be consistent with accruals provided to Management/Confidential employees of the State of New York.

**Implementation Action(s)**

We have implemented this recommendation.

The District Superintendent's employment agreement relating to sick leave accruals has been amended to be consistent with Management/Confidential employees of NYS.

Since the time of the audit, the amended contract has been reviewed by the Office of Counsel and questions are being resolved with our Board's attorney.

**Implementation Date:** Effective for the 1997-1998 fiscal year

**Person Responsible for Implementation:** District Superintendent

**Implementation Status:** Partially implemented.

**Auditors' Comments**

The District Superintendent's (DS) contract was provided to us. BOCES made revisions to comply with accruals provided to Management/Confidential employees of New York State. However, sick leave is to be accumulative to 200 days, yet the DS has a balance of 241.75 days (199.75 as of June 30, 1997 and 222.75 as of June 30, 1998). The DS was also credited with 30 sick days at the start of his contract. The balance also includes three personal days that were carried over. Personal days are not cumulative, according to the DS's contract. Since he is over the 200 maximum, the DS should no longer be accruing sick days, until his balance falls below 200 days.

BOCES explained that the DS was only entitled to receive the eight sick days he reports to the Department. As of July 2000, that balance was 637 hours or approximately 85 days. This figure is reasonable because the DS would have earned over 93 days (11 2/3 yrs. x 8). The other sick leave balance is not payable to the DS at retirement. However, those records are maintained in case the DS assumes another position with BOCES. Then he will be entitled to a maximum of 275 sick days, similar to other Administrative employees at BOCES. He will not be paid for both State and BOCES sick leave balances.

**Recommendation 11:** Include all facility rental costs in the Capital Budget.

**Implementation Action(s)**

We are in the process of implementing this recommendation as it should read. Agreement was reached with the State Education Department to transition the facility rental costs into the Capital Budget, not the Administrative Budget, over a three-year period beginning in 1998-99.

**Implementation Date:** Three-year phase in during 1998-1999, 1999-2000 and 2000-2001

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

We verified that facility rental costs were charged to the Capital Budget, according to the SA-111.

**Recommendation 12:** Develop a policy to prohibit amending the Administrative Budget.

**Implementation Action(s)**

We have implemented this recommendation.

Controls have been established to insure that the Administrative Budget is not increased above the amount approved by the component school district boards in April preceding the beginning of the fiscal year.

**Implementation Date:** Effective for the 1996-1997 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

The Business Office Manager approves all General Fund budget amendments. No increases are approved for the Administrative Budget. The audit verified that actual Administrative expenditures did not exceed the approved budget.

**Recommendation 13:** Recalculate the area needed to operate the EPE program. Only include classrooms and offices that are necessary. Allocate the costs to the EPE program accordingly.

**Implementation Action(s)**

This item is undergoing review by a Department panel.

**Implementation Date:** TBD

**Person Responsible for Implementation:** Assistant Superintendent

**Implementation Status:** Fully implemented.

**Auditors' Comments**

The audit reviewed the space allocated to the EPE program (25% in 97-98) and toured the Endicott Learning Center to verify the accuracy of the allocation. The allocation appeared to be reasonable.

**Recommendation 14:** Develop a methodology to allocate personal service costs to the EPE program on an objective and measurable basis. Implement the new methodology and allocate costs accordingly.

**Implementation Action(s)**

We have implemented this recommendation.

Personal service costs will now be allocated to the EPE program based on approved program budgets, which is an objective and measurable basis.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Assistant Superintendent

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

The allocation percentage of the Assistant Superintendent's secretary's salary matches that of the assistant superintendent.

**Recommendation 15:** Discontinue operating Co-Ser 586 as configured until the Department approves a modified program description.

#### **Implementation Action(s)**

We have implemented this recommendation.

A revised Co-Ser has been submitted and approved by the State Education Department to operate this service.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

BOCES provided documentation for revised CO-SER 586, which was approved with aid restrictions on June 4, 1998.

**Recommendation 16:** Develop a methodology to identify the portion of non-aidable admission fees contained in the Museum's charges and report it to the Department.

#### **Implementation Action(s)**

We have implemented this recommendation.

A new procedure was established to identify all non-aidable expenses, including any non-aidable admission fees. These non-aidable expenses are reported to SED on the SA-112.

**Implementation Date:** Effective for the 1997-1998 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

The Business Office Manager requests the Division/Program Directors to indicate any expense that is not aidable so that the cost may be deducted from BOCES aid. CO-SER 410 did not have any costs deducted on the SA-112 because no unaidable costs were identified.

**Recommendation 17:** Develop and implement procedures to detect instances of BOCES-owned equipment being used for purposes other than intended.

**Implementation Action(s)**

We have implemented this recommendation.

BOCES has tightened its procedures regarding the issuance and return of Service Agreements which define the location and purpose for all equipment provided to school districts as a part of a cooperative service. This addresses the problem area that was identified during the audit.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Director - Center for Educational Support and Technology

**Implementation Status:** Fully implemented.

**Auditors' Comments**

BOCES administrative, technical and coordination staffs meet with users of BOCES Computer Services to provide assurance that activities are consistent with the overall plan for the network. BOCES also sends out annual Verification of Use statements to superintendents and the computer coordinator/director of each district participating in distributed computing services to indicate the degree to which their use is consistent with the initial Systems Assurance Plan. Copies of the signed statements were provided to us.

**Recommendation 18:** Discontinue operating the School Food Management Service and Cooperative Bidding until such time as a significant need is identified and requested by two or more school districts.

**Implementation Action(s)**

We have resolved the issue identified here.

An expanded and revised Co-Ser has been submitted and approved by the State Education Department for School Food Service Management. The Cooperative Bidding/Purchasing service has been entirely revised and is now being operated in conjunction with our Central Business Office (Co-Ser 680).

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Deputy Superintendent

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

The audit verified that 3 districts use the Food Service CO-SER 624, of which Binghamton City Schools account for over 50% of revenues. We also verified that 4 component districts and another BOCES use CO-SER 680. Binghamton again accounts for the largest percent of revenues (41%).

**Recommendation 19:** Conduct a periodic physical inventory of all fixed assets.

#### **Implementation Action(s)**

We have implemented this recommendation.

A physical inventory of fixed assets at all BOCES sites was completed last November and Board policy directs that it be done annually.

**Implementation Date:** November 1997

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

#### **Auditors' Comments**

BOCES provided us with an equipment inventory file for 1997-98. The file included records from Broome-Delaware-Tioga BOCES sites, component school districts, and other BOCES. Component school districts accounted for 77 percent of the total inventory records.

**Recommendation 20:** Institute a payroll certification control by requiring a periodic sign-off by a management level employee independent of the payroll operation. The procedure should: ensure that all payments are to be bona fide employees; reflect the proper pay rate; and check for overlapping timeframes.

**Implementation Action(s)**

We have implemented this recommendation.

The Business Office Manager signs off bi-weekly on the payroll and quarterly uses a sampling process for more in-depth reviews.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

Effective for 1998-99, the Business Office Manager signs off on the bi-weekly payroll. The Business Office Manager also conducts a bi-weekly review to determine if the pay, rate and name are reasonable. She also conducts a quarterly review of a sample of employees and traces them to source documents and verifies hours to timesheets.

**Recommendation 21:** Develop a policy that describes the circumstances in which Broome-Delaware-Tioga BOCES will provide food at meetings. The policy should require documentation that a lunch or dinner meeting with guests will promote a valid local government purpose and require prior approval by Broome-Delaware-Tioga BOCES management.

**Implementation Action(s)**

We have implemented this recommendation.

Administrative procedures have been developed and implemented to describe the circumstances in which BOCES will provide food at meetings and to insure that proper approvals and documentation are present. A dinner will no longer be held in conjunction with the BOCES annual meeting. Public monies will not be used for refreshments. If refreshments are served, funds will come from donations.

**Implementation Date:** Effective for the 1998-1999 fiscal year

**Person Responsible for Implementation:** Claims Auditor

**Implementation Status:** Fully implemented.

**Auditors' Comments**

BOCES provided us with an additional response that fully satisfied the finding.

**Recommendation 22:** Assure Broome-Delaware-Tioga BOCES internal accounting records reconcile with the SA-111 and certified financial statements.

**Implementation Action(s)**

We have implemented this recommendation.

Adjusting entries are now made to the new automated financial management system so that year-end reports can be printed to match the SA-1 11 and the certified financial statements that are submitted to the State Education Department.

**Implementation Date:** Effective for the end of 1997-1998 fiscal year

**Person Responsible for Implementation:** Business Office Manager

**Implementation Status:** Fully implemented.

**Auditors' Comments**

The audit was able to reconcile the 1998-99 accounting records (trial balance) to the certified financial statements and SA-111 for 1998-99.

Broome-Delaware-Tioga BOCES  
Contributors to the Report

- Calvin Spring, Audit Manager
- William Artini, Associate Auditor (Auditor-in-Charge)
- Robert Scherer, Senior Auditor
- Neil Smith, Senior Auditor

**NEW YORK STATE EDUCATION DEPARTMENT  
OFFICE OF AUDIT SERVICES  
AUDIT REVIEW PROCEEDINGS**

**Requests for Audit Review**

It is the policy of the State Education Department to consider for review matters of significant disagreement which result from a final audit report issued by the Office of Audit Services.

An organization requesting an audit review must make a written application to the Associate Commissioner for Planning and Policy Development, New York State Education Department, Room 128 EB, Albany, New York 12234 within 30 days of receiving the final audit report. An organization may request a review of an audit whenever the final audit report directs the recovery of funds from the organization and one or more of the following conditions is met:

- Recovery of funds would cause immediate and severe financial hardship to the organization, thereby affecting the well-being of program participants;
- The organization's violation was caused by erroneous written guidance from the State Education Department;
- The State Education Department failed to provide timely guidance on the matter or condition when the organization had previously requested such guidance in writing; and/or
- The report contains errors of fact or misinterpretation of laws, statutes, policies or guidelines.

Organizations requesting an audit review must submit a written application describing how one or more of the above conditions have been met. This application must include all evidence and information the organization believes are pertinent to support its position.

An audit report which recommends improvements in internal controls of administrative or financial systems, but has no material financial impact on the organization, will not be considered for an audit review proceeding.



*Enriching Lives Through Education*

435 Glenwood Road, Binghamton, NY 13905-1699  
(607) 763-3309

Dr. Lawrence Kiley  
*District Superintendent*

April 12, 2002

Daniel Tworek, Director  
Officer of Audit Services  
NYS Education Department  
Albany, NY 12234

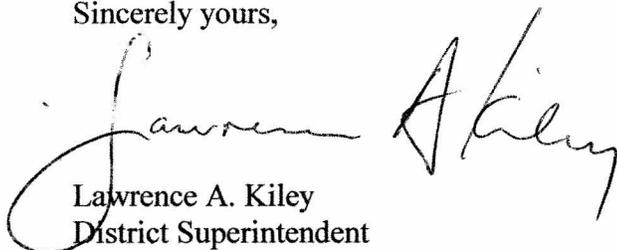
Dear Mr. Tworek:

Enclosed please find the response of the Broome-Delaware-Tioga BOCES to draft audit report (BOC-0999-1). Responses are divided into three categories:

1. Responses to Audit Findings
2. Responses to Recommendation Implementation Plan
3. A more complete report to questions dealing with Data Collection and Use

We thank you for the opportunity to respond to the Draft Audit Report, and look forward to receiving the final report.

Sincerely yours,

A handwritten signature in black ink that reads "Lawrence A. Kiley". The signature is written in a cursive style with a large initial "L".

Lawrence A. Kiley  
District Superintendent

# **Audit Findings**

# **Audit-Draft Report**

March 3, 2002

## **Employment Preparation Education (EPE)**

### **Response to Recommendation:**

Broome-Tioga BOCES no longer asks adult students to document if they have received a high school diploma. This process has been changed in our entry protocols for interviewing new students and in our database for recording eligible students.

## Report Card

### Response to Recommendation:

The data collection methodology and guidance provided by the State Education Department should be reviewed. Our experience would suggest there is a need to:

1. define categories of data such as students enrolled on a given day versus students served over time;
2. give specific dates for sampling data;
3. match current data collection reports used for COSER accountability;
4. define a student count versus an FTE. For example, in Professional Development a teacher attending a 10-session training counts the same as a teacher attending a 2-hour training.

With regard to the findings as they pertain to Career and Technical Education:

1. We do not believe that adult students were included in the completion rate enrollment figures.
2. The reporting of Special Education students is also a source of confusion. Special Education students who are age equivalent 11<sup>th</sup> graders are included even though they may not have the course credits to be considered 11<sup>th</sup> grade students.
3. Co-Ser guidelines suggest that the program is for students graded 10-12 as well as non-graded Special Education students. These guidelines do not appear to align with the Report Card.
4. It appears that a factor not considered in the Auditor's Note on tuition for Career/Occupational Education is the charging methodology. According to EL1950, the charging methodology must be agreed on and approved by 75% of the component school districts of the BOCES. Several years ago the Broome-Tioga BOCES moved from a tuition based methodology to an enrollment-based methodology for calculating charges. The October 15 date for calculating enrollment was agreed upon by the component districts as part of the charging methodology. This date was selected to align with the data of the 1<sup>st</sup> contract payment to BOCES. It was not a unilateral decision of the BOCES, but a recommendation arrived at through a committee process involving district participation.

The Broome-Tioga BOCES has concerns about the Special Education data that appears on this Report Card as well. The information is not supplied by the BOCES. The State Education Department used data from the PD files, which are submitted by local school districts. It is difficult for the BOCES to explain this information in that it was not submitted by the BOCES organization. It appears that this data may be based on participation counts. Thus, these could be double counts if a student is enrolled in more than one program. In order to avoid such inconsistencies, it might be helpful to review all data collection guidelines to eliminate as much misunderstanding as possible.

In an effort to reduce reporting problems within the Broome-Tioga BOCES, the report card data, supporting documentation, and databases will be centralized under the Chief Operating Office. The BOCES will then have one source for reporting this data. Further problems should also be reduced in that the BOCES has standardized on Pentamation as a software package for all student services. This change was effective as of July 1, 2001.

## **Chapter 602 Report**

### **Response to Recommendation:**

All 602 reporting data will be submitted to the Business Manager with supporting documentation and databases. This information will be maintained for the audit. As with the BOCES report card, when definitions, formulas, and enrollment dates are not provided we are forced to create our own. The lack of alignment between State COSER guidelines, 602 Report guidelines, and the school report card guidelines forces us to maintain similar data in three different versions.

# **Recommendation Implementation Plan**

**Recommendation # 9:** Maintain documentation to support the basis for allocating personnel service costs from the Administrative to other Co-Sers.

**Implementation Status:** Partially Implemented

**Response to Auditor's Comments:**

Other positions where the personnel service costs from the Administrative budget are allocated to other Co-Sers are listed here:

<u>Position</u>	<u>Co-Ser</u>	<u>% of Allocation</u>
Chief Operating Officer & Secretary	Food Service (7612)	2%
	Public Information (7511)	6%
	Central Business Office (7017)	2%
	Operations and Maintenance	10%
Principal Account Clerk	Division of Education Programs	6%
	Career Services	34%

To address the issue of documentation in relation to these positions, the following steps will be taken:

1. For the position of Chief Operating Officer and Secretary, the allocations to the various co-sers listed above will be based on a review of the personal calendar of the Chief Operating Officer and secretary over a three-month period. It will be distributed on a review of the work time spent on the various programs listed above for the same three-month period.
2. For the position of Principal Account Clerk, a three-month log will be kept noting the time spent on student clubs. The percent will be prorated based on the number of clubs in each department for the next fiscal year.

**Recommendation #10:** Amend the District Superintendent's employment agreement relating to sick leave accruals to be consistent with accruals provided to Management/Confidential employees of the State of New York.

**Implementation Status:** Partially implemented

**Response to Auditor's Comments:**

The accrual for the District Superintendent has been adjusted to the 200 days to be consistent with the DS contract. None of the accumulated days relate to personal leave.

*Roller back to match contract*

**Recommendation #21:** Develop a policy that describes the circumstances in which Broome-Delaware-Tioga BOCES will provide food at meetings. This policy should require documentation that a lunch or dinner meeting with guests will promote a valid local government purpose and requires prior approval by Broome-Delaware-Tioga BOCES management.

**Implementation Status:** Partially implemented

**Response to Auditor's Comments:**

The Broome-Delaware-Tioga BOCES, in conjunction with their external auditor, will conduct an internal review of the current guidelines and procedures in an effort to address compliance issues.

# **Data Collection & Use**

## **Data Collection and Use**

### **1. What data do you collect and how do you use the data to help component schools increase their performance and student outcomes with your supervisory district?**

On an annual basis each district submits the following information to the Office of the District Superintendent.

- a. Results for the State tests at Grade 4 and 8 – ELA and Mathematics (attachment 1)
- b. A copy of the State Education Department Report dealing with Regents results – Grades 9-12 (attachment 2)
- c. Profile of the Graduating Class – (The profile provides a snapshot of the performance of the class over a four year period. It compares the entering 9<sup>th</sup> grade class with the graduating class four years later. The report is a cohort study.) (attachment 3)

The data for the State test is compiled and displayed in graphical fashion. Longitudinal data is provided from the 1992-93 school year to the present year for all secondary results and since 1998 for 4<sup>th</sup> and 8<sup>th</sup> grade. The data is presented by district, by building and by region. This information is reviewed with the Chief School Officers and the Assistant Superintendents for Instruction in large group facilitated sessions. The data allows districts to analyze longitudinal trends and patterns, as well as benchmarking their performance against other districts and the regional aggregate. The data is also reviewed in the context of the total statewide results.

The Chief School Officers and Assistant Superintendents use this data in working with their Comprehensive Planning Teams to develop their CDEP, LAP, and PDP annual plans. Schools are able to examine local and regional longitudinal data, and this examination gives a broad-based data set for reviewing school improvement goals.

The cohort study allows each district to compare entering 9<sup>th</sup> graders with graduates four years later. This information is reviewed with High School Principals, Assistant Superintendents for Instruction, and Chief School Officers. Of particular concern to all three groups is the percentage of entering 9<sup>th</sup> graders who graduate four years later. Schools use the profile results to begin a study of what happens to these students; e.g. number of students still in school, number of drop-outs, number of transfers, etc.

### **2. What specific data do you use? Where do you obtain the data? Are there any other data you wish you had?**

Three main data reports cited in #1 are used as well as statewide assessment performance reports issued by SED. The high school regents results is hand-collected from the year end principal's report. This report gives an overview of June Regents results. This data is difficult to use for three reasons:

- a. The patterns for taking the Regents has changed over the last few years. More students are taking Regents in January and August and the June report is not cumulative.

- b. The data only includes numbers of students and, depending on how students are counted by grade levels, the data can fluctuate.
- c. The data is submitted in paper format which means it must be entered and analyzed by hand.

The 4<sup>th</sup> and 8<sup>th</sup> grade data is taken from the NYS website. The information is downloaded into Excel and then reconfigured into a database. We are currently trying to use Cognos to issue the report because all of our 4<sup>th</sup> and 8<sup>th</sup> grade data is entered into Cognos as a service through our Regional Information Center. Although the data is available, the timing is problematic. We are not able to access for scale scores and performance levels until several months after the test is given. In addition, an important planning time for districts is in the summer and the 8<sup>th</sup> grade data is not available. This year we would also like to see longitudinal data provided, that tracks the performance from 4<sup>th</sup> grade to 8<sup>th</sup> grade. Unfortunately, without a technological data entry system that tracks individual students from 4<sup>th</sup> grade to 8<sup>th</sup> grade, this calculation will have to be done by hand by comparing class lists. It would be helpful if LEAP was set up for tracking students from entry through graduation.

A similar problem is occurring as we collect cohort data at the high school. We have each principal completing a summary document analyzing high school performance over time. Because of the lack of a technology-based accounting system for student performance, cohort data is counted by hand. This method of data gathering and analysis leaves the potential for error. The sooner we have a unique student identifier, the sooner we will be able to address individual needs and increase our accuracy of longitudinal data.

We are currently piloting two different processes for data collection and analysis. First, we are working with a consulting firm, PRISM, Inc. to use an advanced data analysis process. This process benchmarks schools using demographic data and student performance data, and includes the following steps:

1. the identification of high performing schools;
2. the engagement of teachers and administrators in a process of observing and discussing best practice;
3. the replication of best practice in the context of the local school building.

Second, we have a data warehouse pilot project with Binghamton City Schools. This project allows schools to see, student by student, demographic and performance data over time. In order to develop comprehensive School Improvement Plans or to develop meaningful structures for Academic Intervention, individual students as well as cohorts need to be profiled using multiple measures. Our attempt to analyze State Assessment data is too narrow, but when that data is coupled with school grades, local assessments, attendance, and discipline records, new entry points for improving performance emerge. Data warehousing is very expensive, however. In order for it to be successful, there needs to be a statewide plan with common applications, data fields, and funding.

**3. What data do you collect and how do you use them to improve student outcomes? What specific data do you use? Where do you obtain this data? Are there any other data you wish you had?**

Our School Curriculum Improvement Service works with school districts to improve student performance.

<b>Data Used</b>	<b>Gathered</b>
Statewide Assessment Data (scale scores & performance levels)	SED generated report
Regional & District Assessment Data (scale score & performance levels)	Reports generated from Cognos & SED database
Regional & District Assessment Data (raw score item analysis)	Reports generated by test scoring service – statewide templates
Assessment Item Analysis	Developed by BOCES Professional Development Team
Specialty reports by building or district or region	Developed by Cognos RIC test scoring service

Our School Improvement Service works regionally as well as locally to bring together teachers and administrators to drill into the data. This process includes:

1. analyzing scale scores as performance levels
2. analyzing item analysis
3. analyzing student work samples and testing constructs
4. developing curriculum, parallel tasks, periodic classroom assessments, technology integrated learning experiences, and learning units
5. providing training on instructional strategies that support improved performance
6. developing resources on-line and classroom delivery for student remediation
7. facilitating district and building planning including regional grant writing

The NYS assessment data is problematic for improving student performance. The 4<sup>th</sup> and 8<sup>th</sup> grade assessments are not diagnostic but districts turn to the state assessments and try to replicate the assessment to improve performance. The Academic Intervention Services needs to be developed using a rich array of student data. The warehouse model cited in #2 would help with student profiling so services could be developed to support student needs.

The additional data we need to improve student performance is not a function of statewide data. We need better systems for analyzing student work generated in the classroom context and diagnosing student learning needs. Through this analysis we can develop a cadre of strategies to answer the critical question of “how” we teach students.

**4. How would you like to see the Report Card changed, if possible? Do you think it fairly and accurately represents your BOCES performance?**

- a. Data is collected on the number of entrants and the number of completers. There is little, if any data, related to student performance. Because student data is

gathered and reported by school district, it is very difficult for BOCES to profile student performance. It would be helpful when creating databases, to have a field noting BOCES services, then we could extract BOCES specific data.

- b. Directions for completing the document are not sufficient. There should be more thoughtful alignment between the Report Card, the Chapter 602 Report, and the Co-Ser Guidelines. This alignment should include clear and replicable formulas. It would also be helpful if the required SED program reports were used to generate the data. We currently answer similar questions on three reports all using different formulas.
- c. The BOCES Report Card is not a meaningful representation of our performance. For example, counting the number of districts participating in a service tells the reader nothing about the service efficiency or effectiveness. In addition, any data counting numbers of participants has little value when the size of each BOCES varies dramatically. There is also no longitudinal data or benchmarks for performance.
- d. The process for collecting and reporting Special Education data is particularly troublesome. Much of the information is developed from the State Education Department PD forms. The data for the PD forms is submitted by the school districts. The BOCES does not play a role in developing or validating the data that appears on these reporting documents.
- e. Data collection for part-time students is most difficult. Students enrolled in the Adult Education GED program would constitute most of the part-time students served by the BOCES. The attendance pattern of many of these students is unpredictable. Attendance can be irregular, and there can also be difficulty in aligning those taking tests with those enrolled. Some thought needs to be given to establishing guidelines for data collection in this category.

**5. What data would you like to see added, deleted, or modified, if possible, in the Chapter 602 Report?**

- a. Special Education (Schedule B) – Many school districts and BOCES operate 8:1:1 programs. The 602 report does not request data related to such programs.
- b. Administrative Expense (Schedule G) – showing administrative expenses as a percent of total expense would be another way of displaying actual overhead cost. This approach is appropriate based on the aid cap for administrative expenses, i.e., if administrative expenses exceed 10% of total expenses, the expense in excess of 10% is not eligible for BOCES aid.
- c. In displaying data, consider other approaches than alphabetical, e.g. by JMT, by BOCES size, etc.
- d. Consider including data on student performance. This report reflects expense only. It might be helpful to look at outcomes in comparison to expenses.

*Fourth Grade  
Math Assessment Compilation  
2000*

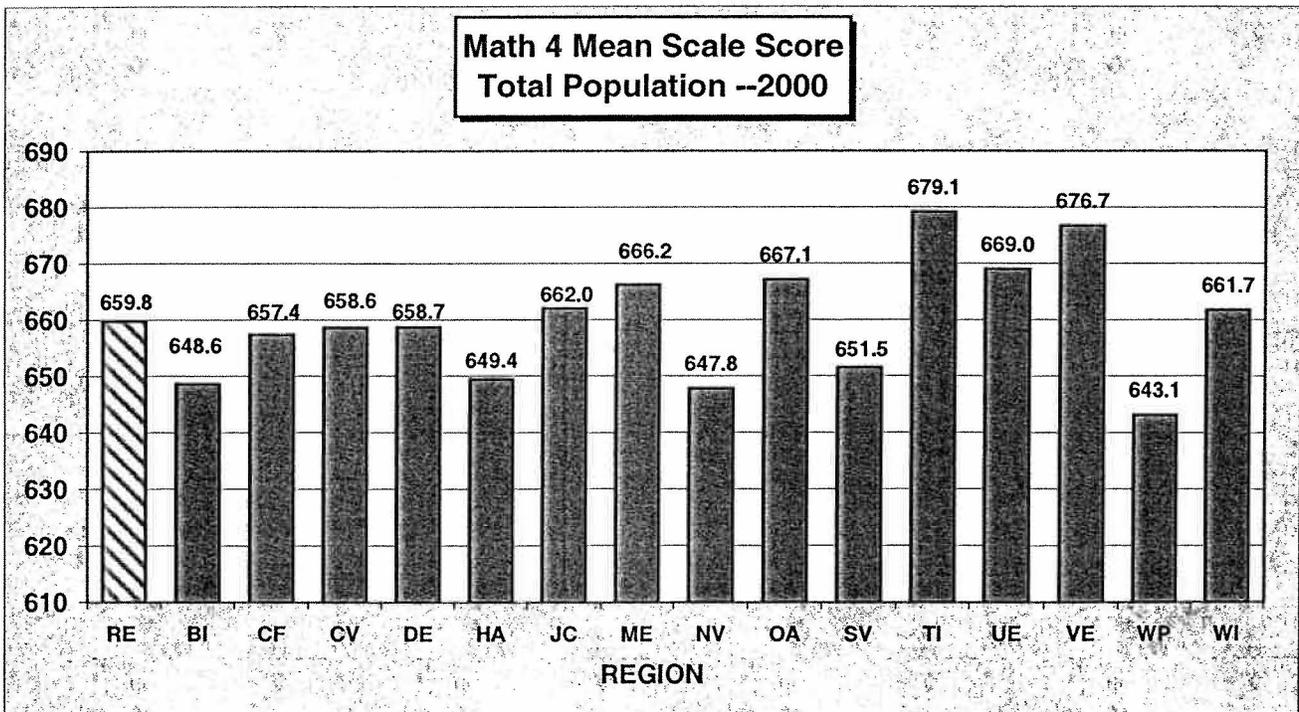
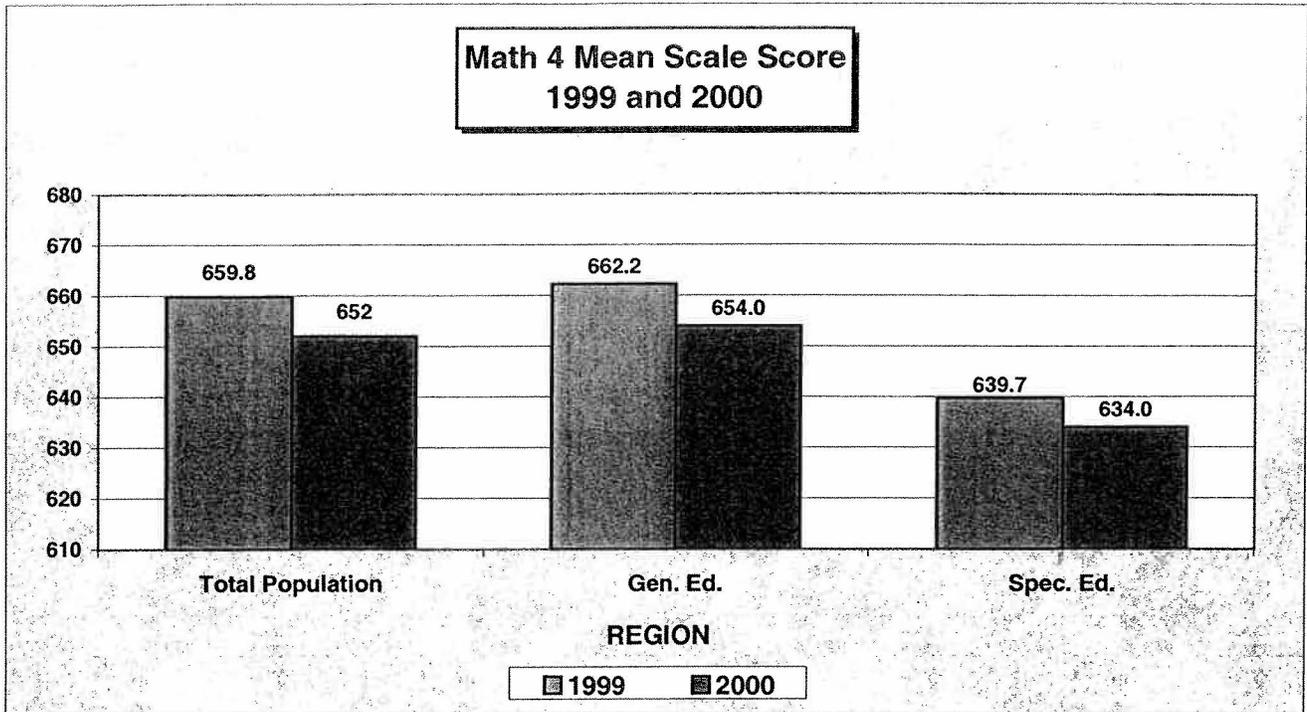
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*REGIONAL*

Math Mean Scale Score Distribution 1999 and 2000	Page 1
Math Mean Scale Score for All Districts 2000 (Total Population)	Page 1
Math Mean Scale Score for All Districts 2000 (General Ed.)	Page 2
Math Mean Scale Score for All Districts 2000 (Special Ed.)	Page 2
Math Level Distribution 1999 and 2000 (Total Population)	Page 3
Math Level Distribution 1999 and 2000 (General Ed.)	Page 3
Math Level Distribution 1999 and 2000 (Special Ed.)	Page 4
Math Level Distribution All Levels 2000 (Total Population)	Page 4
Math Level Distribution All Levels 2000 (General Ed.)	Page 5
Math Level Distribution All Levels 2000 (Special Ed.)	Page 5

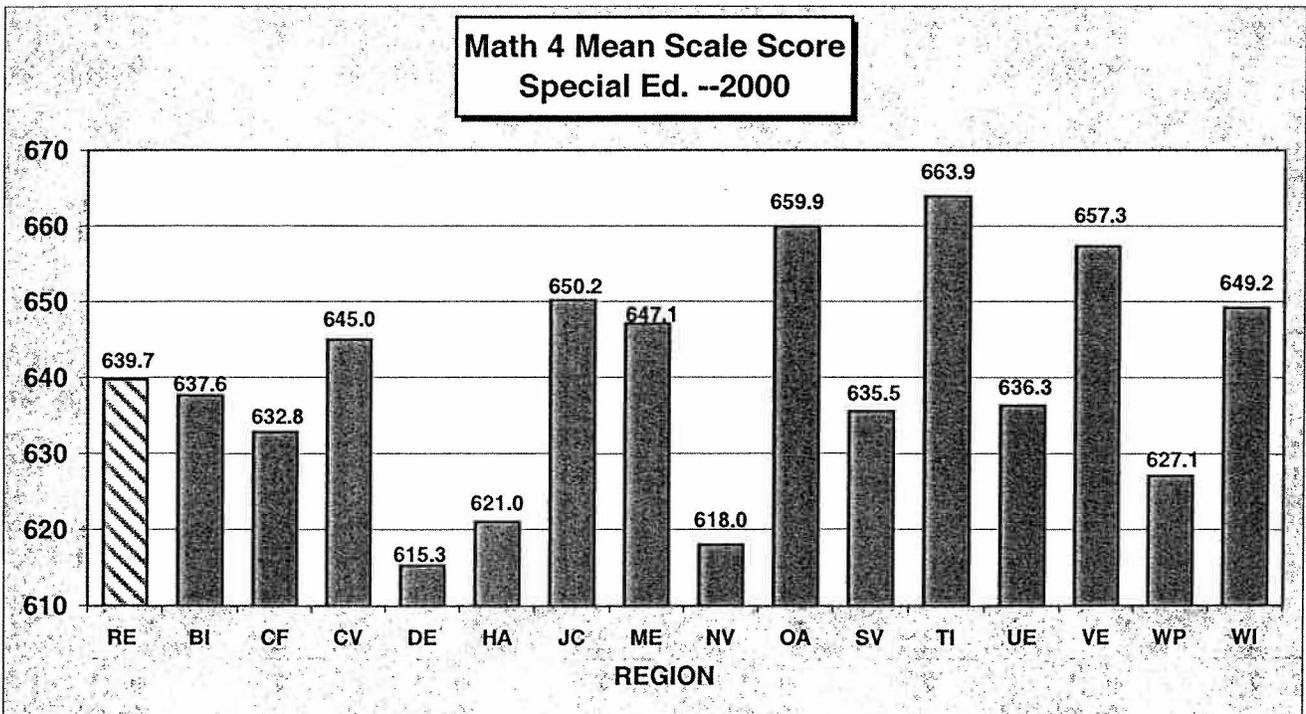
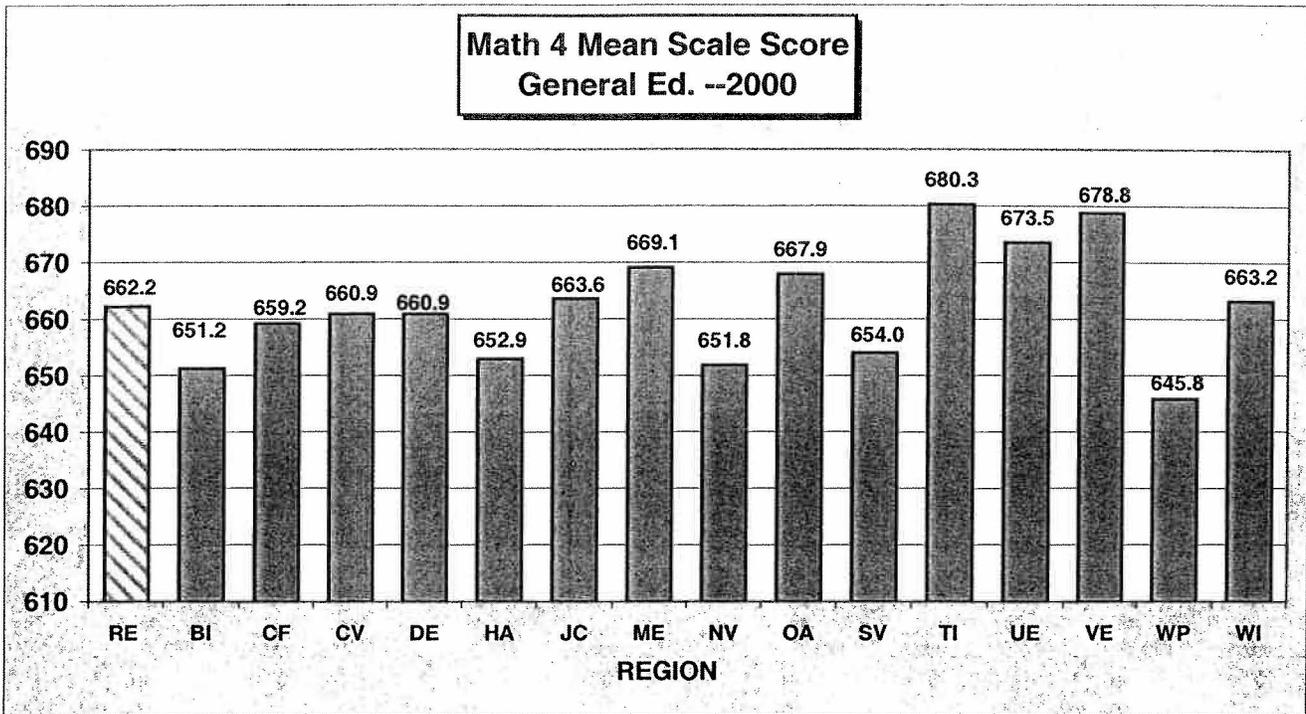
# Regional 4th Grade Math Assessment Compilation

## REGION



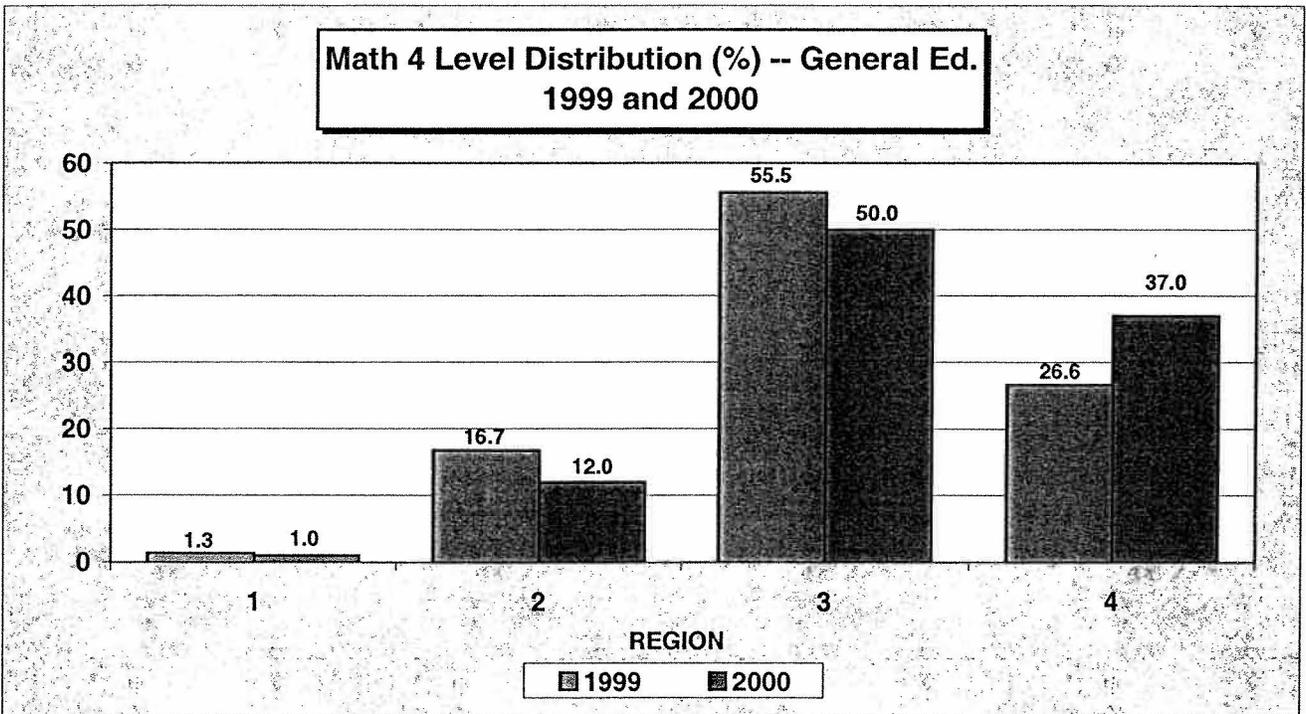
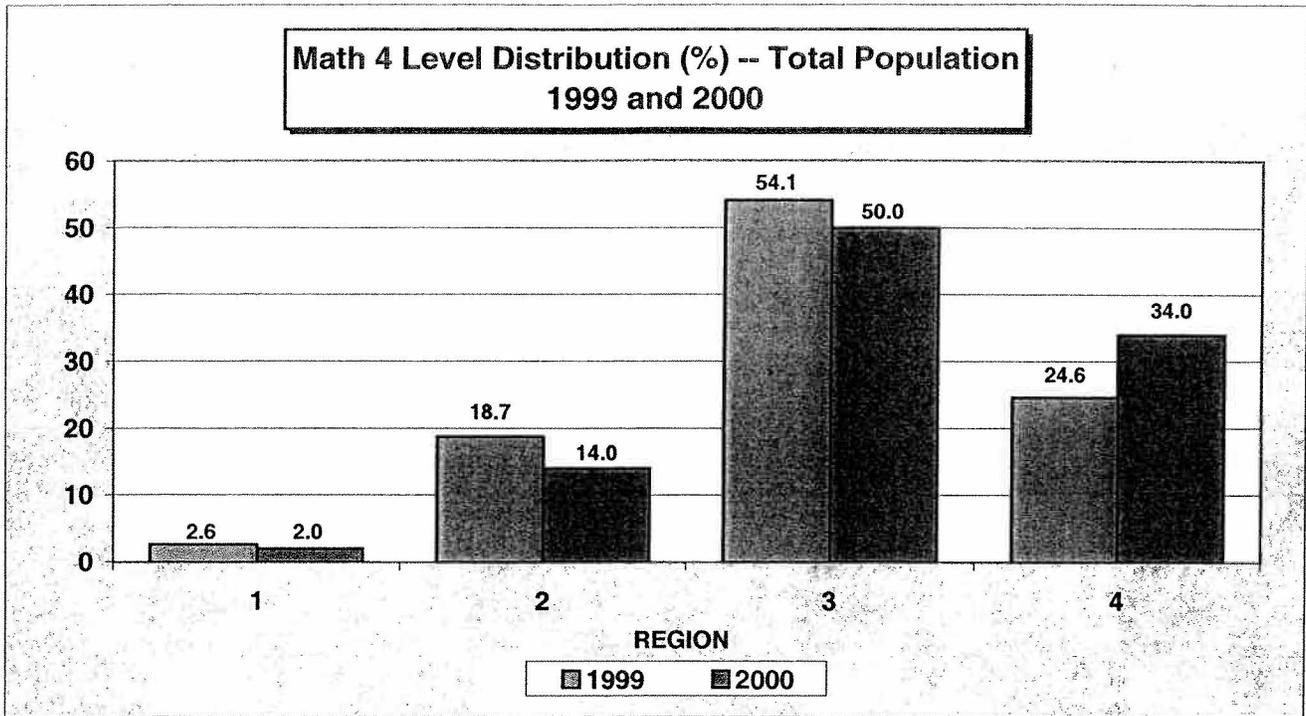
Regional 4th Grade Math Assessment Compilation

REGION



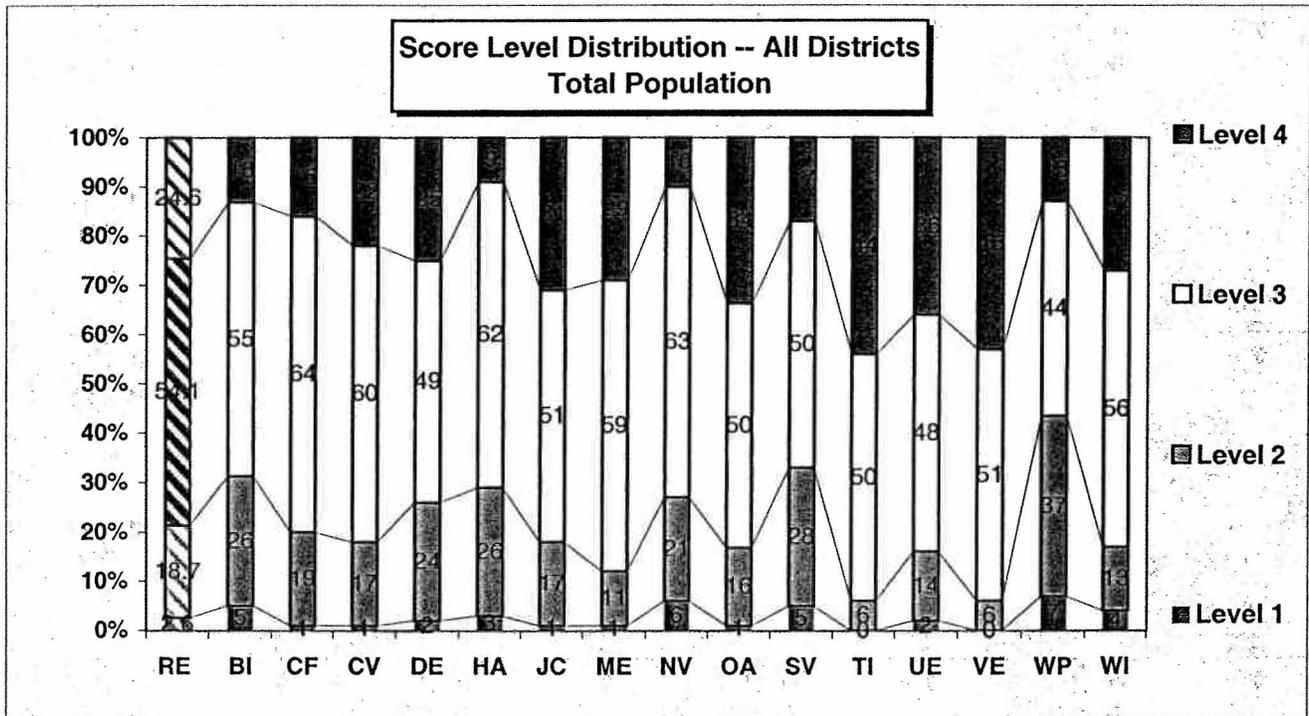
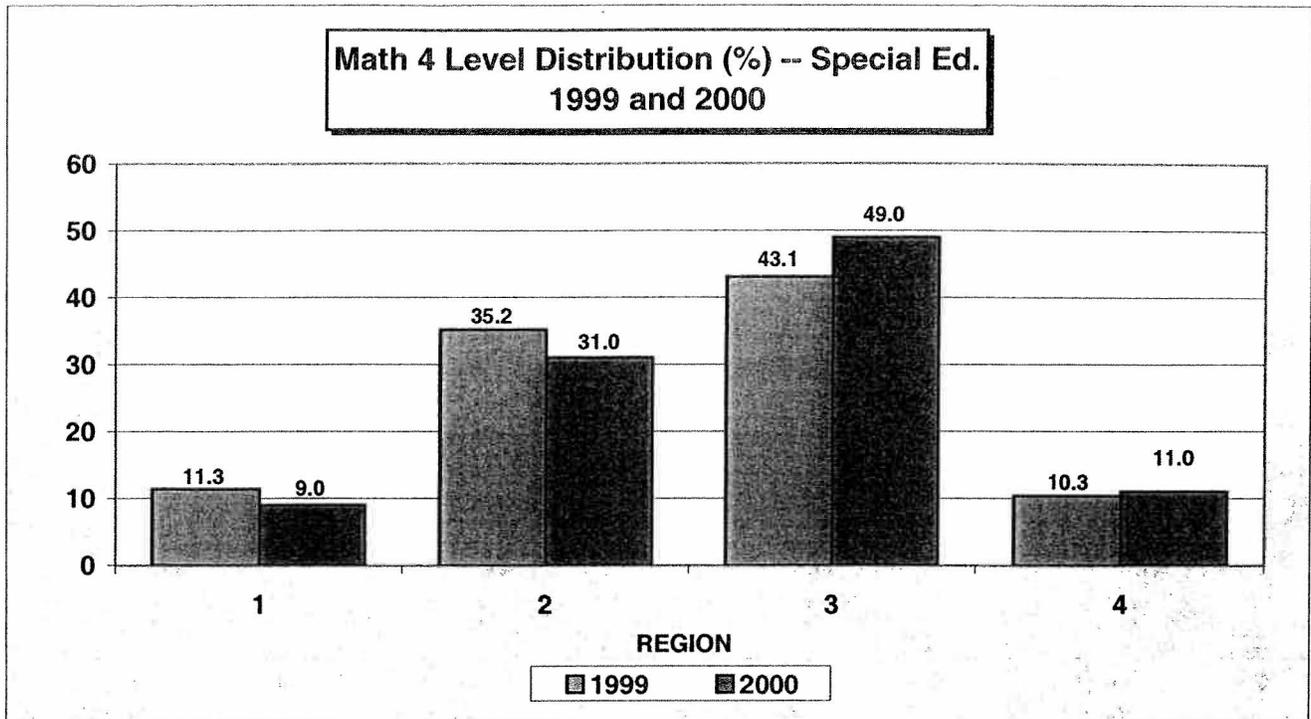
# Regional 4th Grade Math Assessment Compilation

## REGION



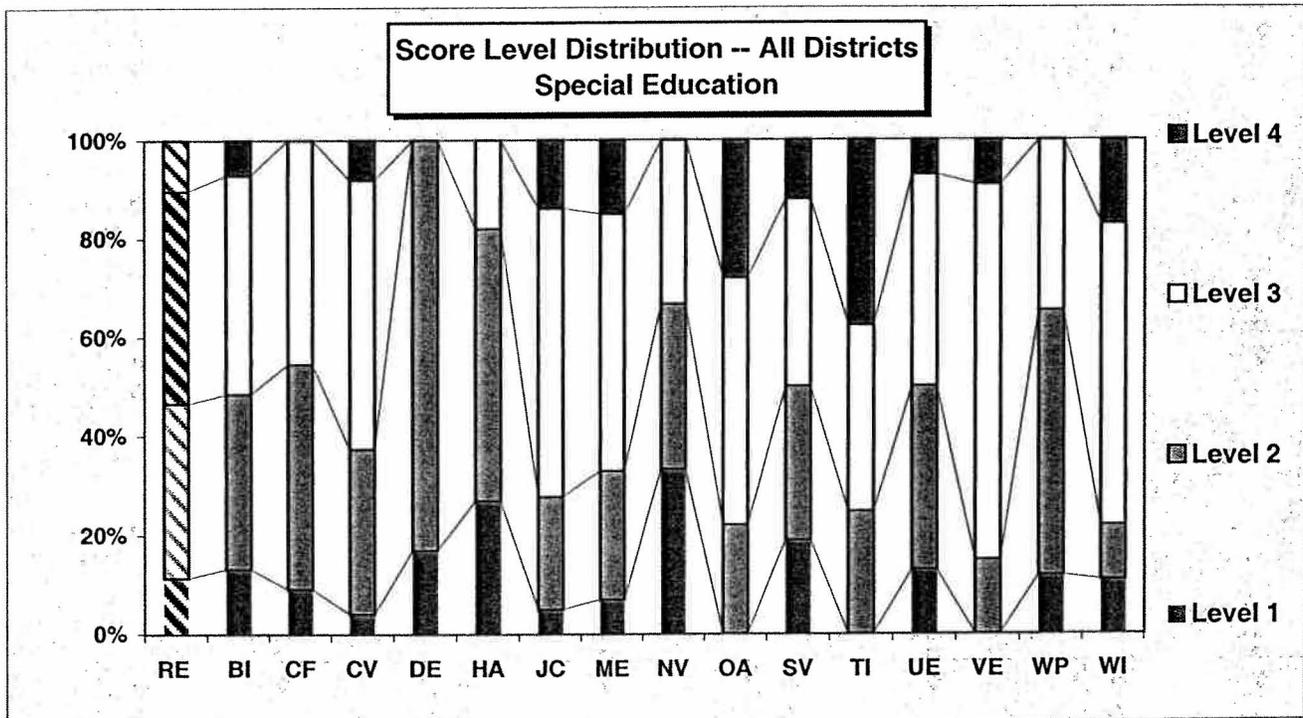
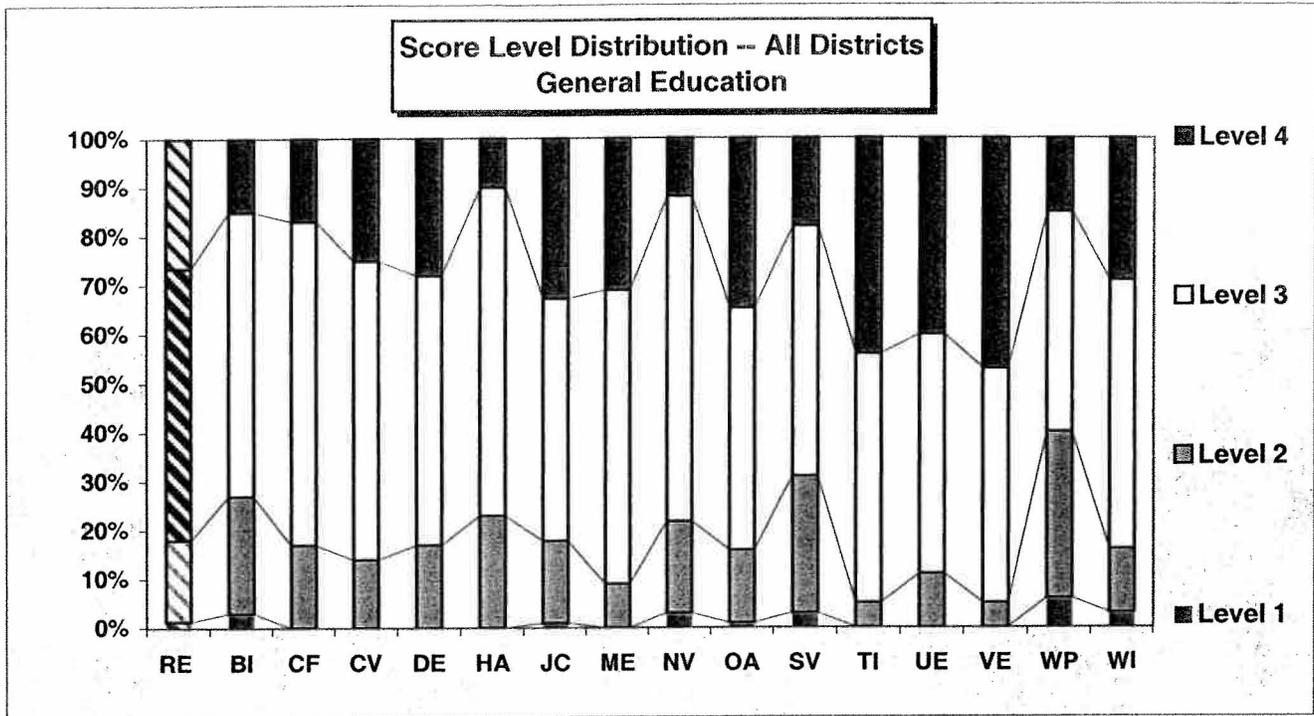
Regional 4th Grade Math Assessment Compilation

REGION



# Regional 4th Grade Math Assessment Compilation

## REGION



# *Eighth Grade Math Assessment Compilation 2000*

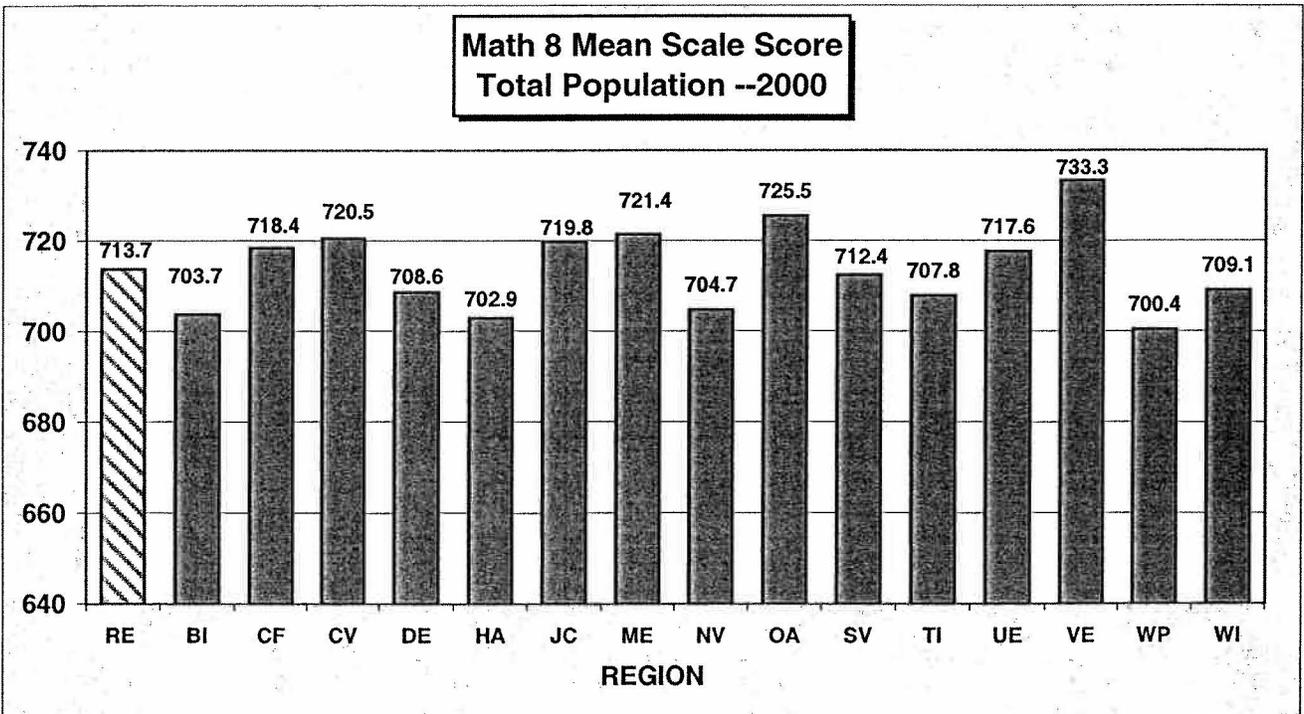
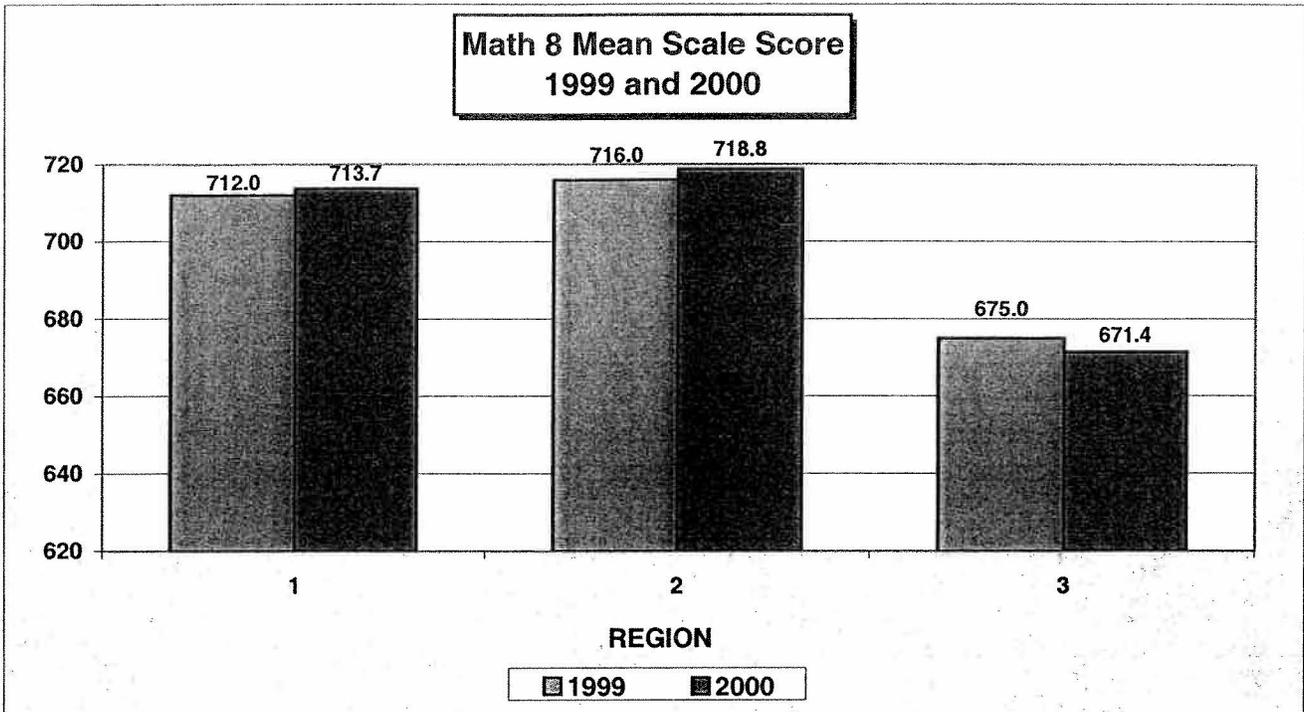
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### *REGIONAL*

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Math Mean Scale Score for All Districts 2000 (General Ed.)	Page 2
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Math Level Distribution All Levels 2000 (General Ed.)	Page 5
Math Level Distribution All Levels 2000 (Special Ed.)	Page 5

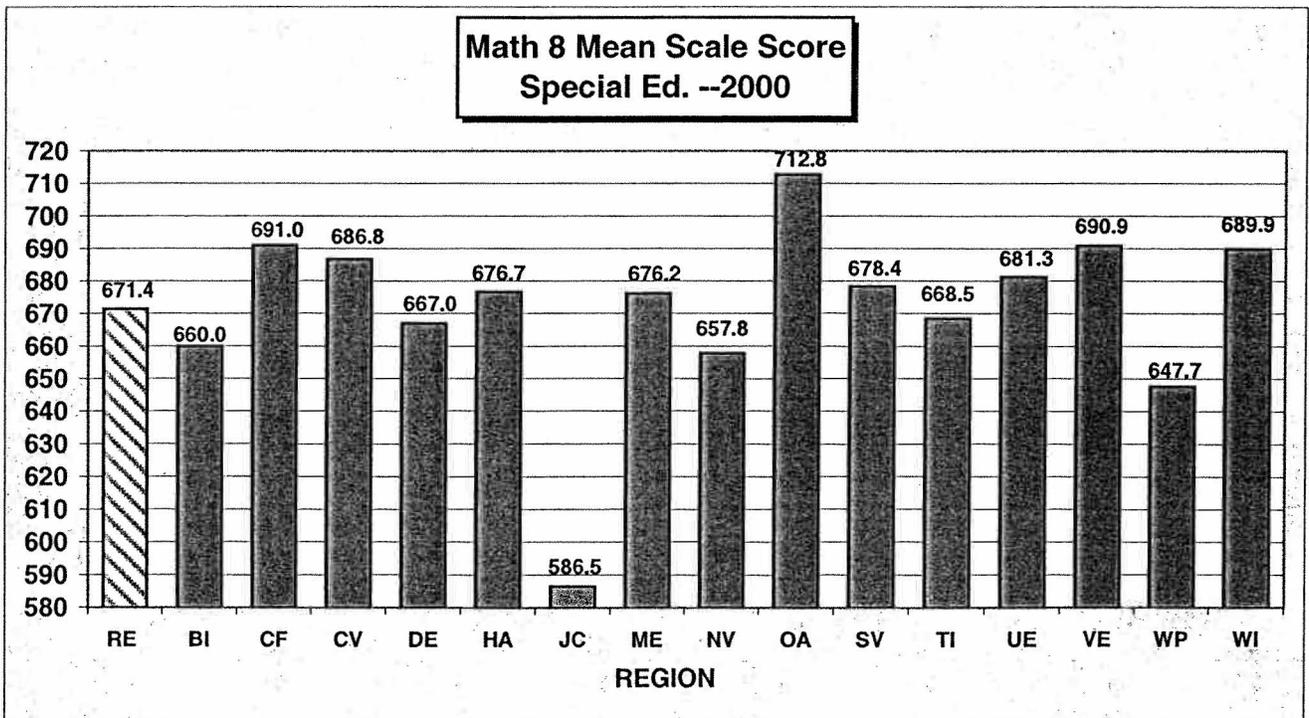
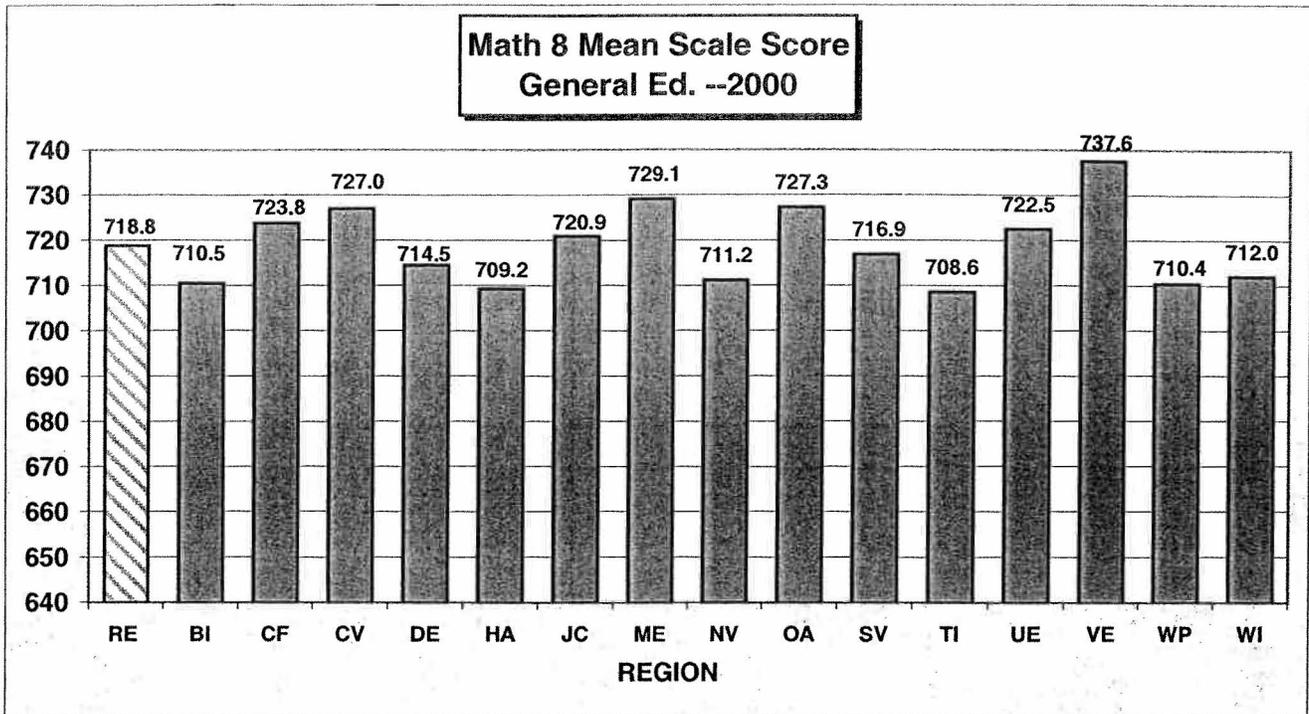
Regional 8th Grade Math Assessment Compilation

REGION



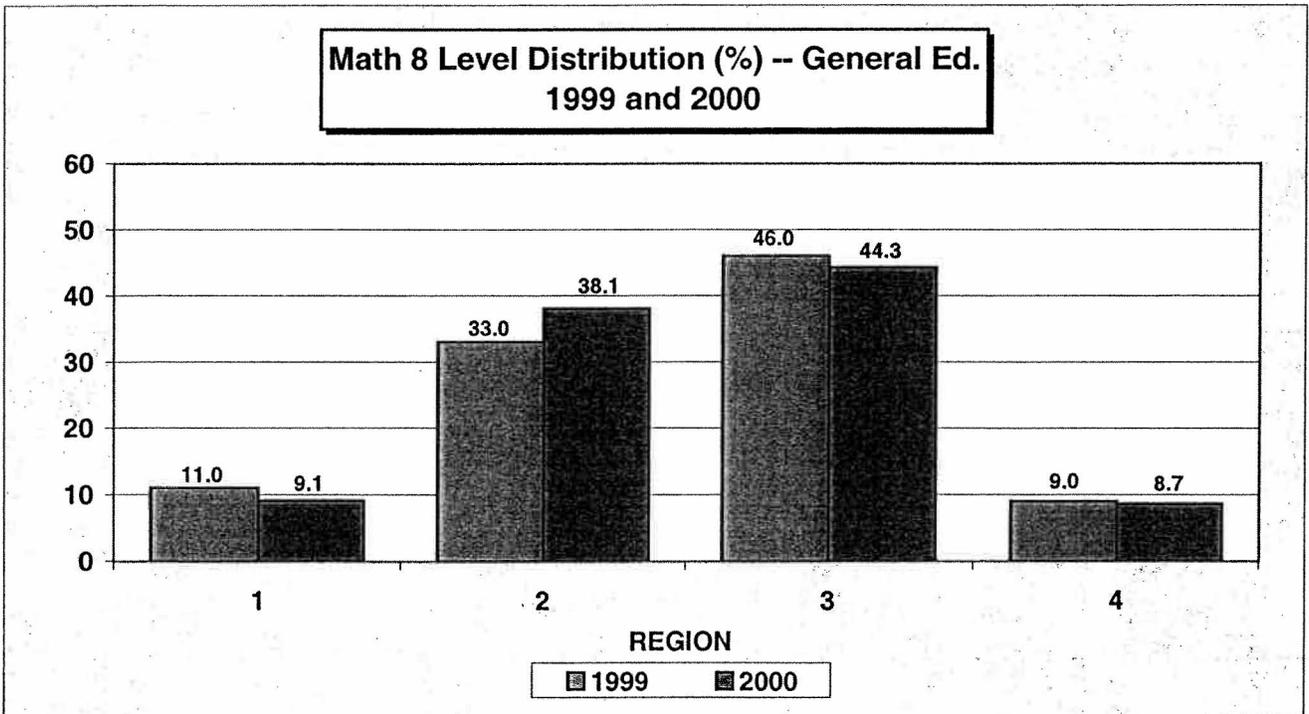
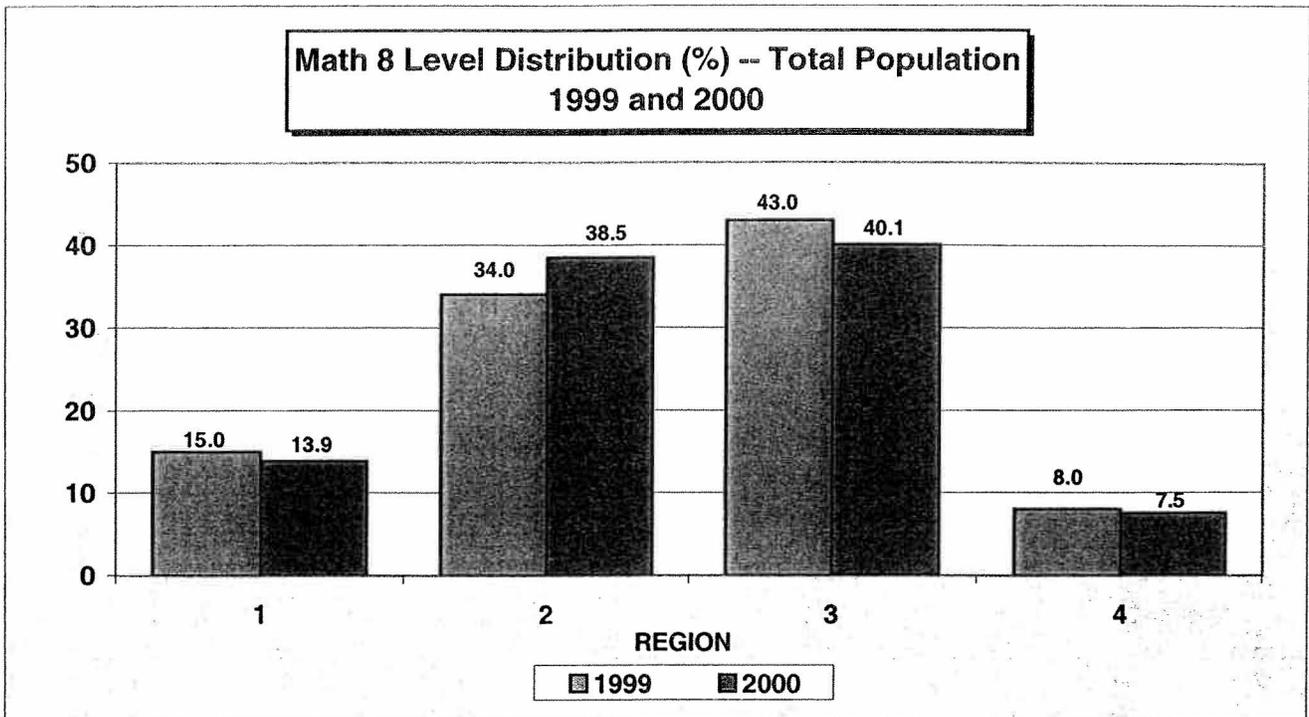
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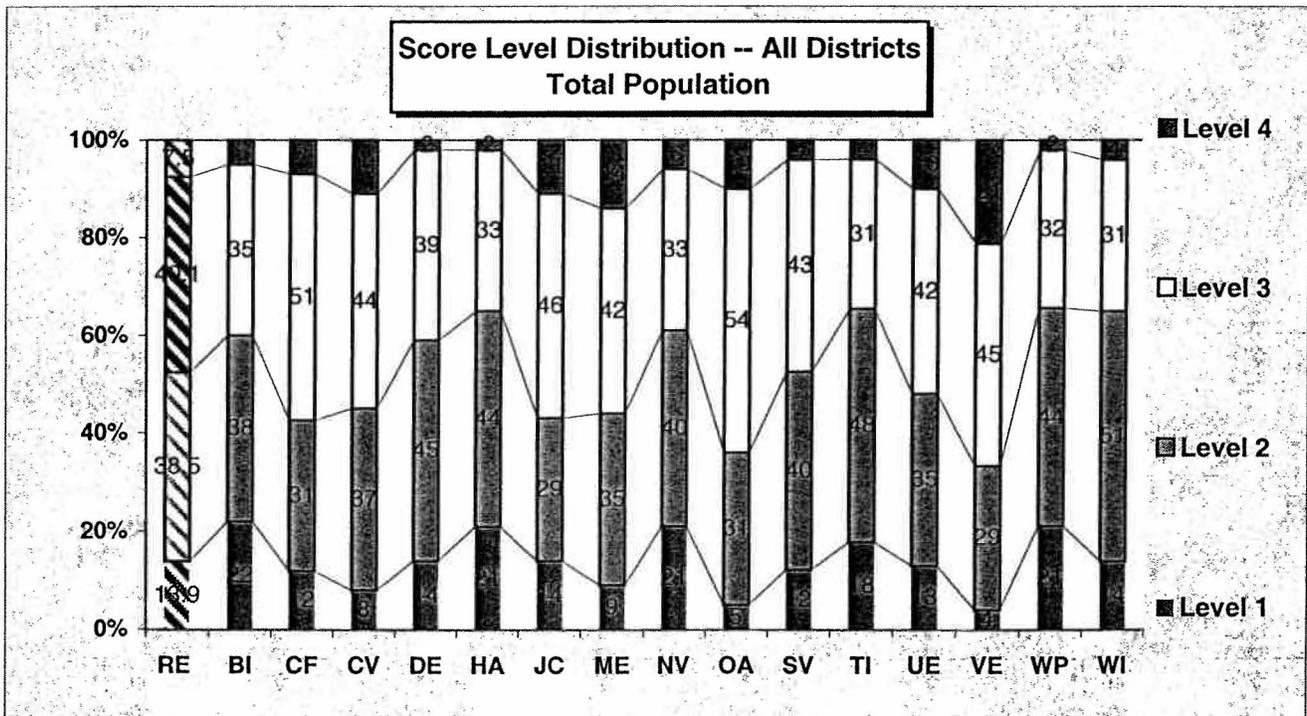
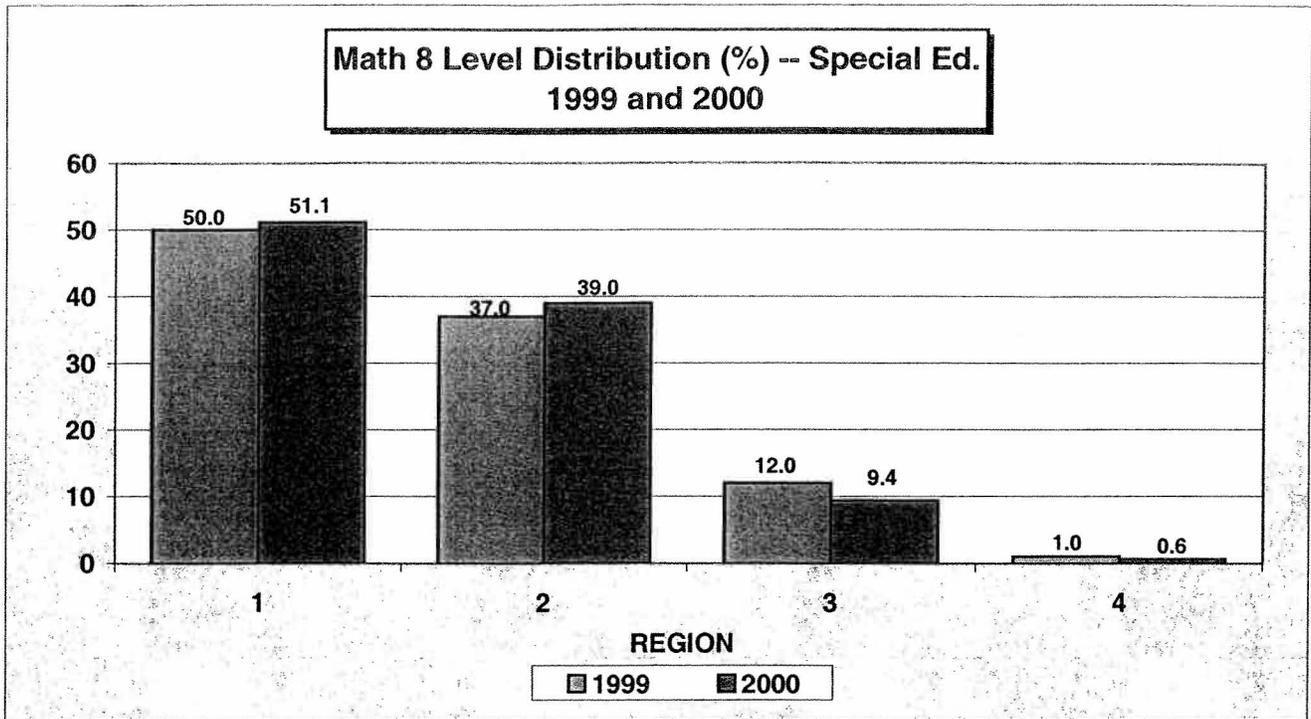
# Regional 8th Grade Math Assessment Compilation

## REGION



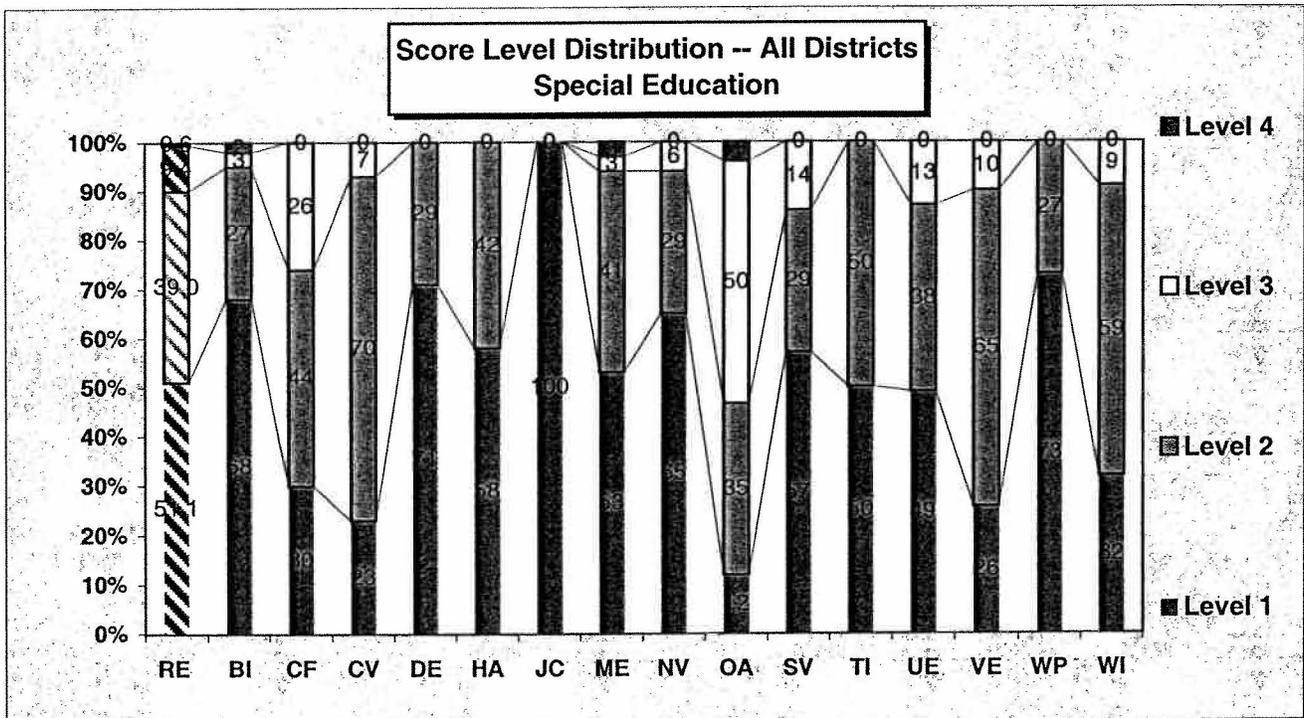
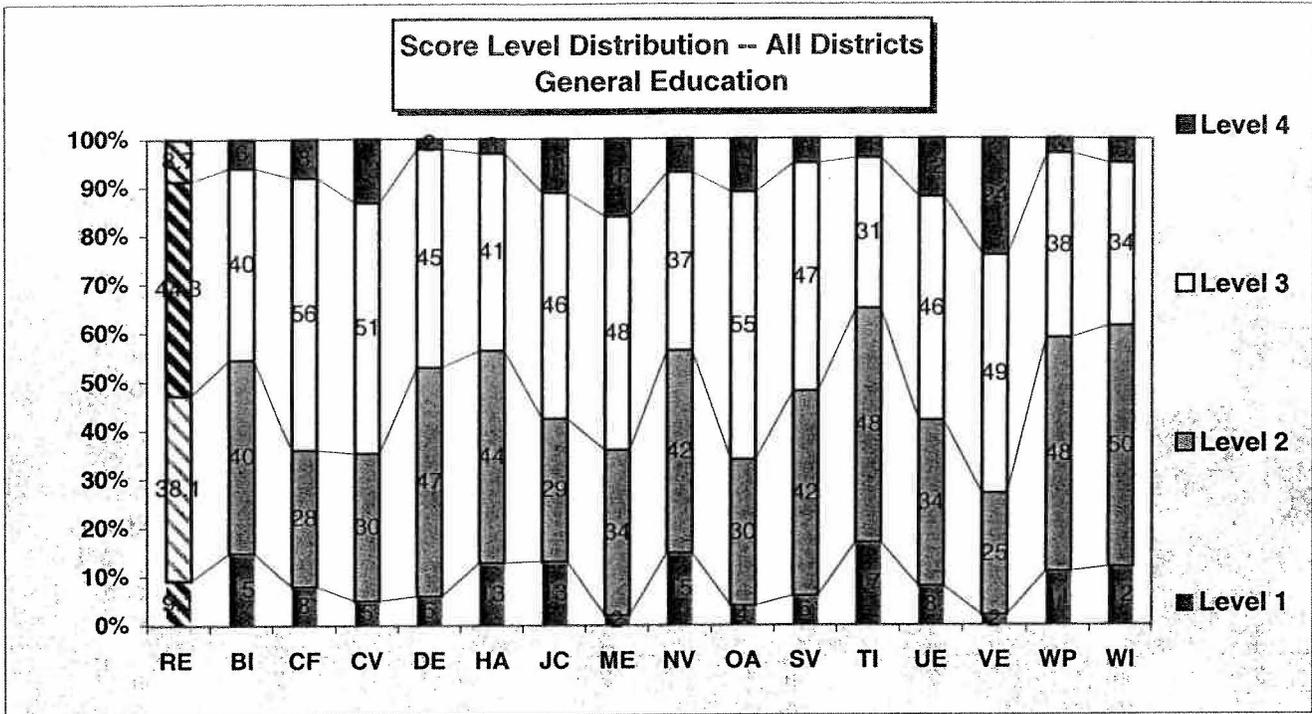
# Regional 8th Grade Math Assessment Compilation

## REGION



# Regional 8th Grade Math Assessment Compilation

## REGION



*Eighth Grade  
English Language Arts  
Assessment Compilation  
2000*

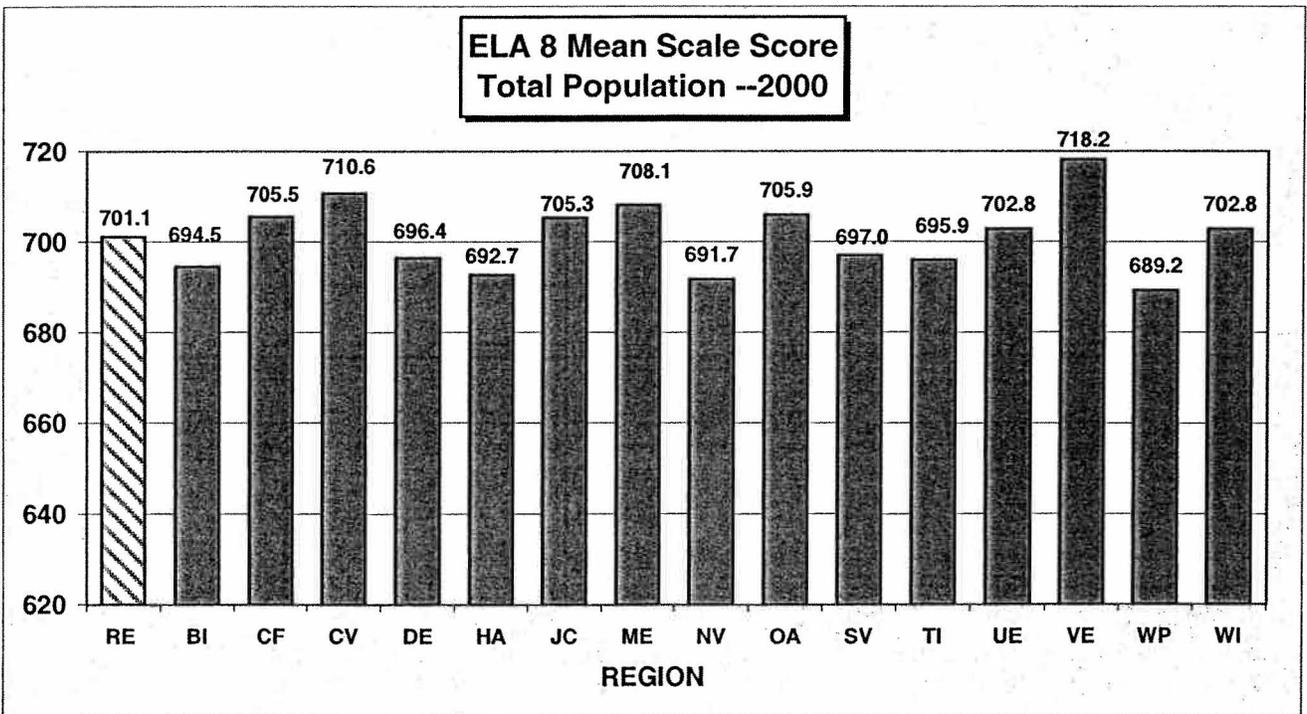
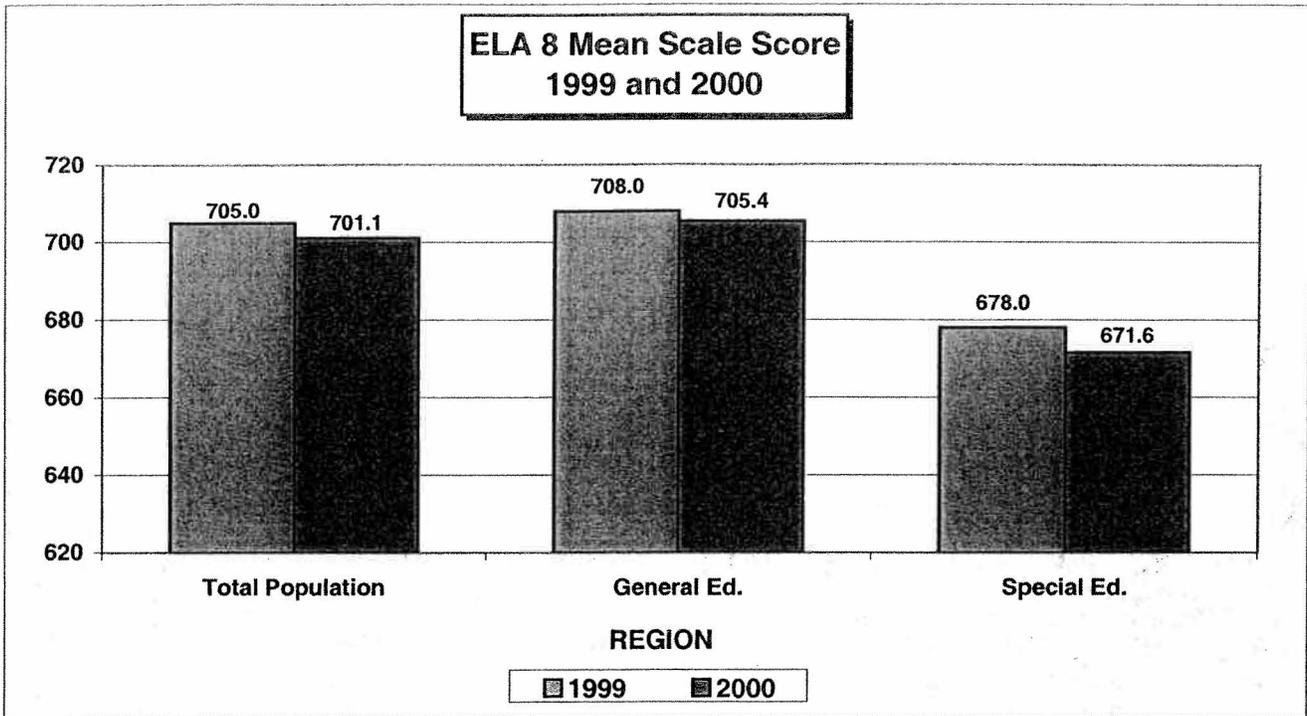
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Math Mean Scale Score Distribution 1999 and 2000	Page 1
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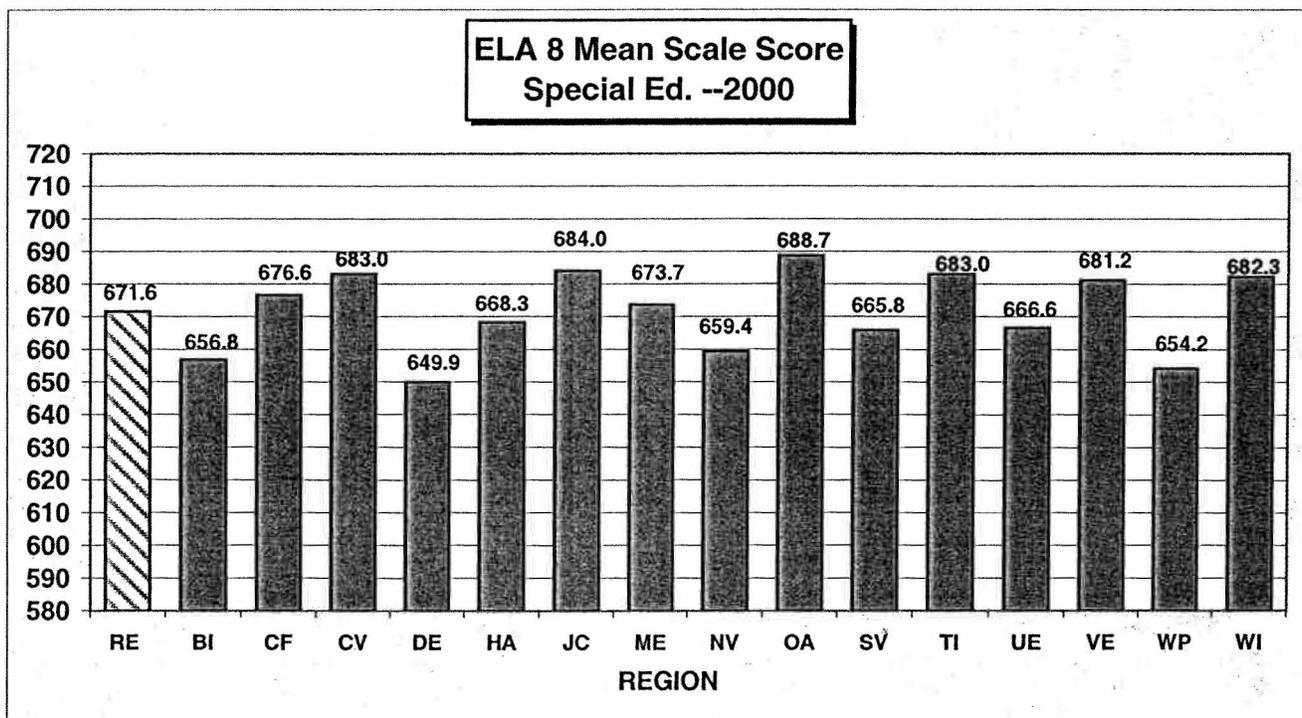
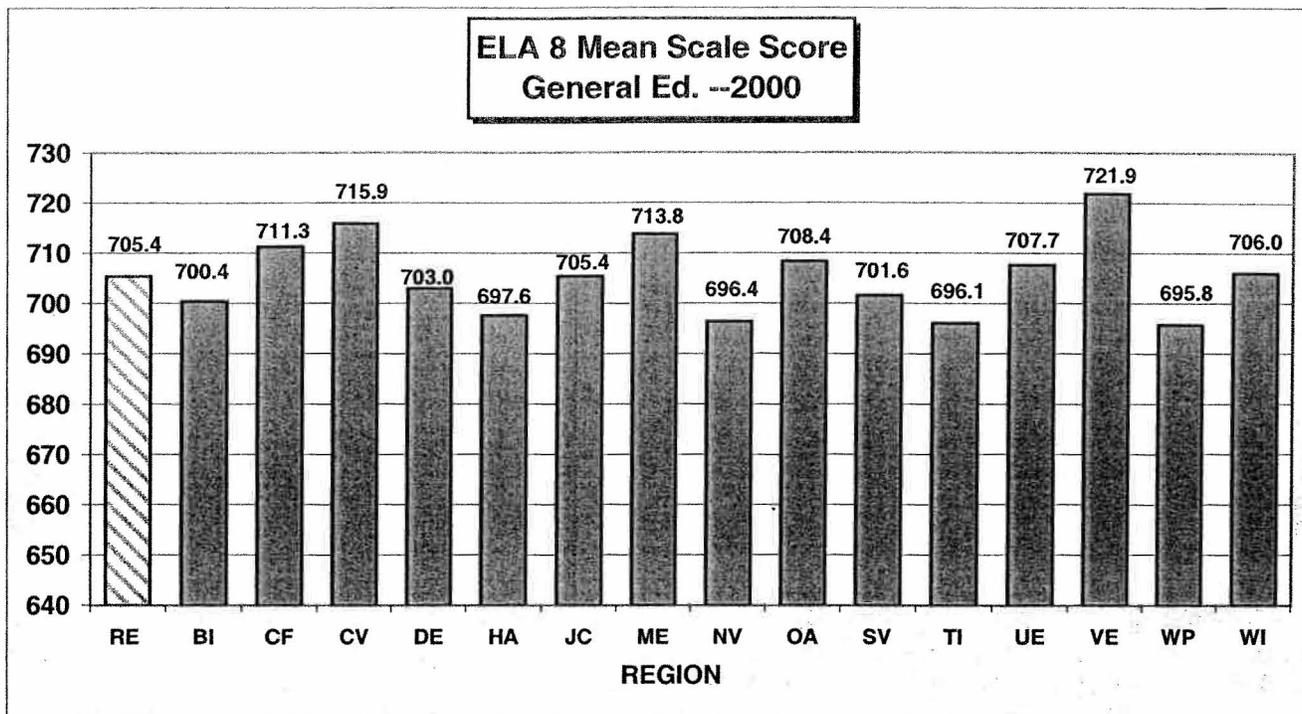
Regional 8th Grade English Language Arts Assessment Compilation

REGION



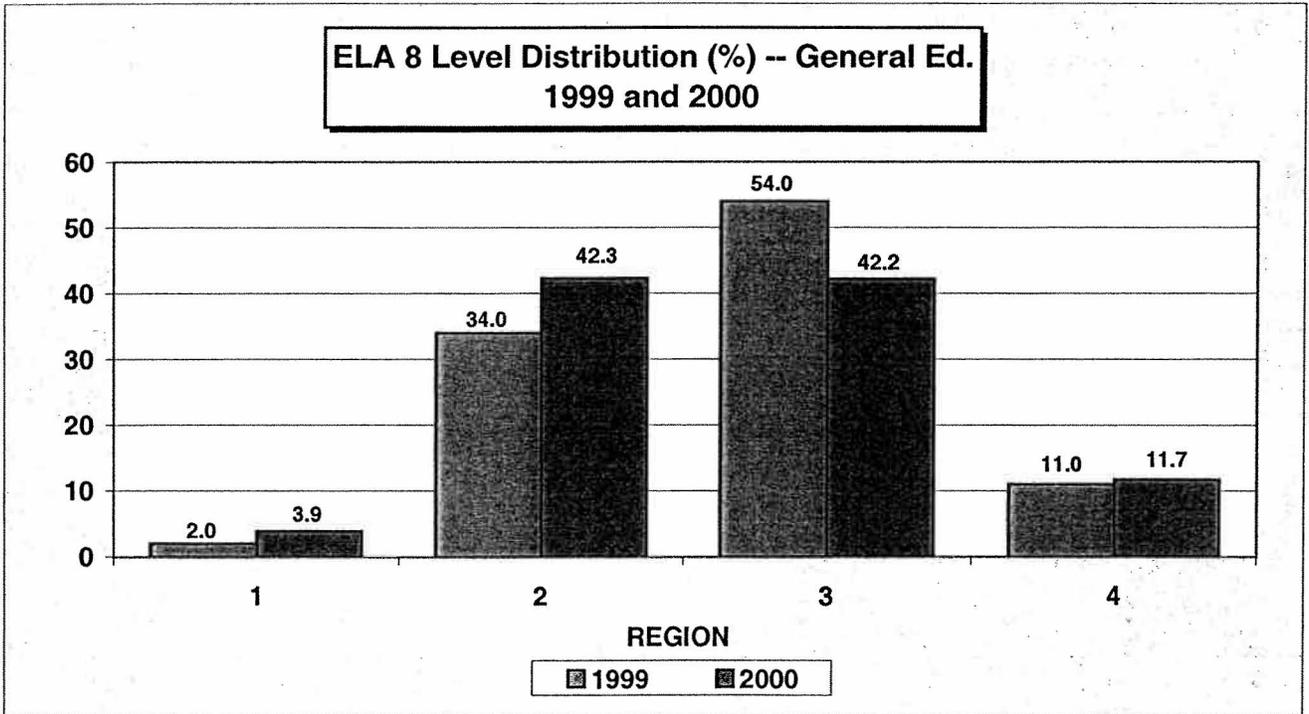
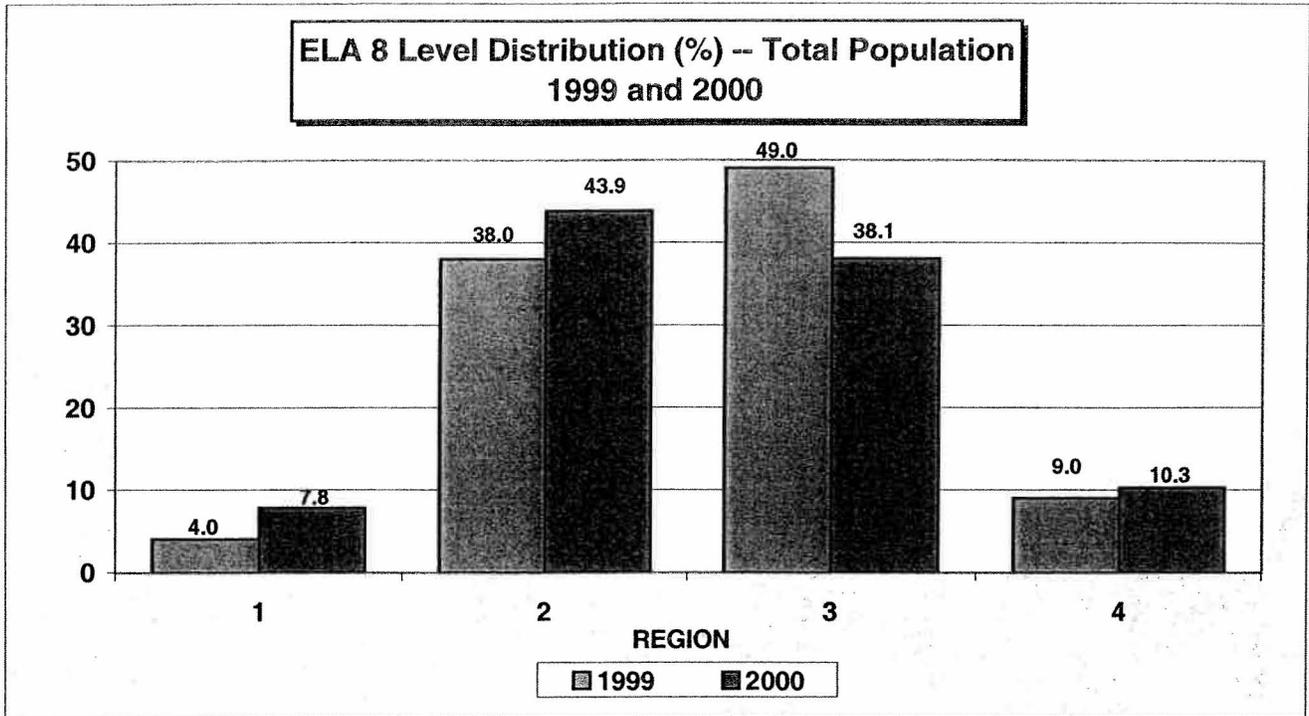
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## REGION



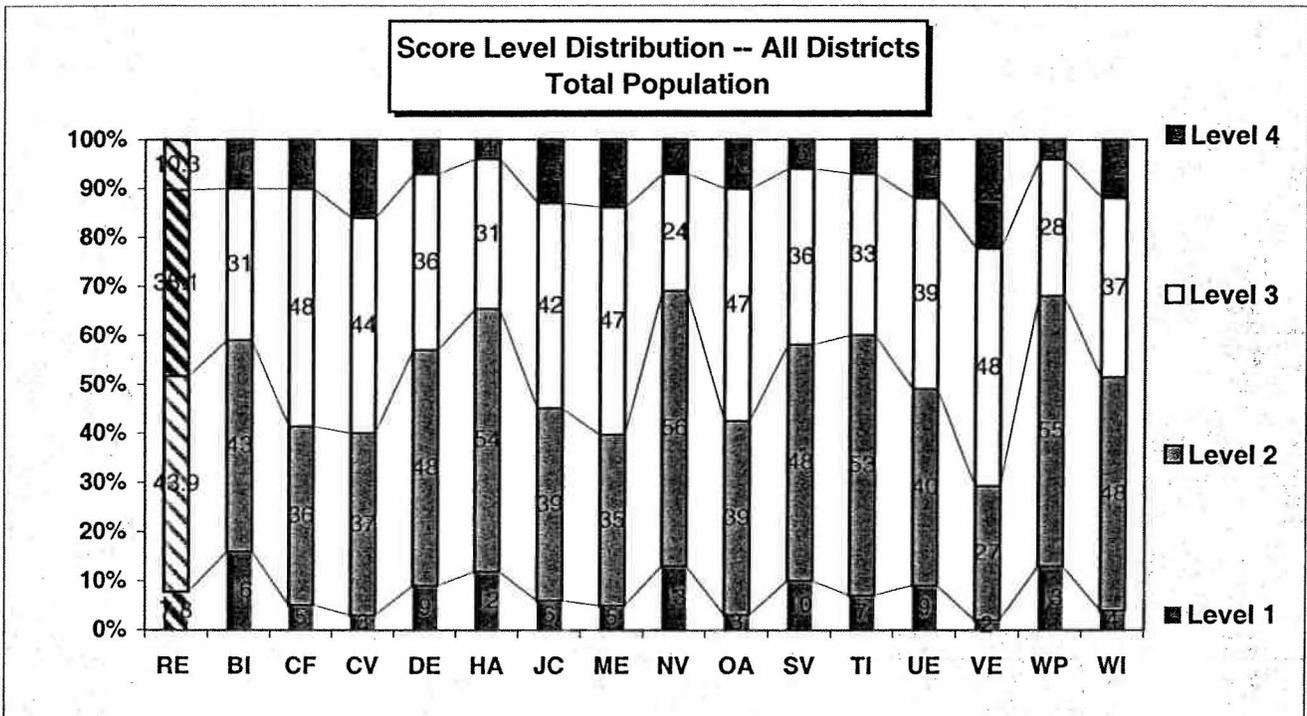
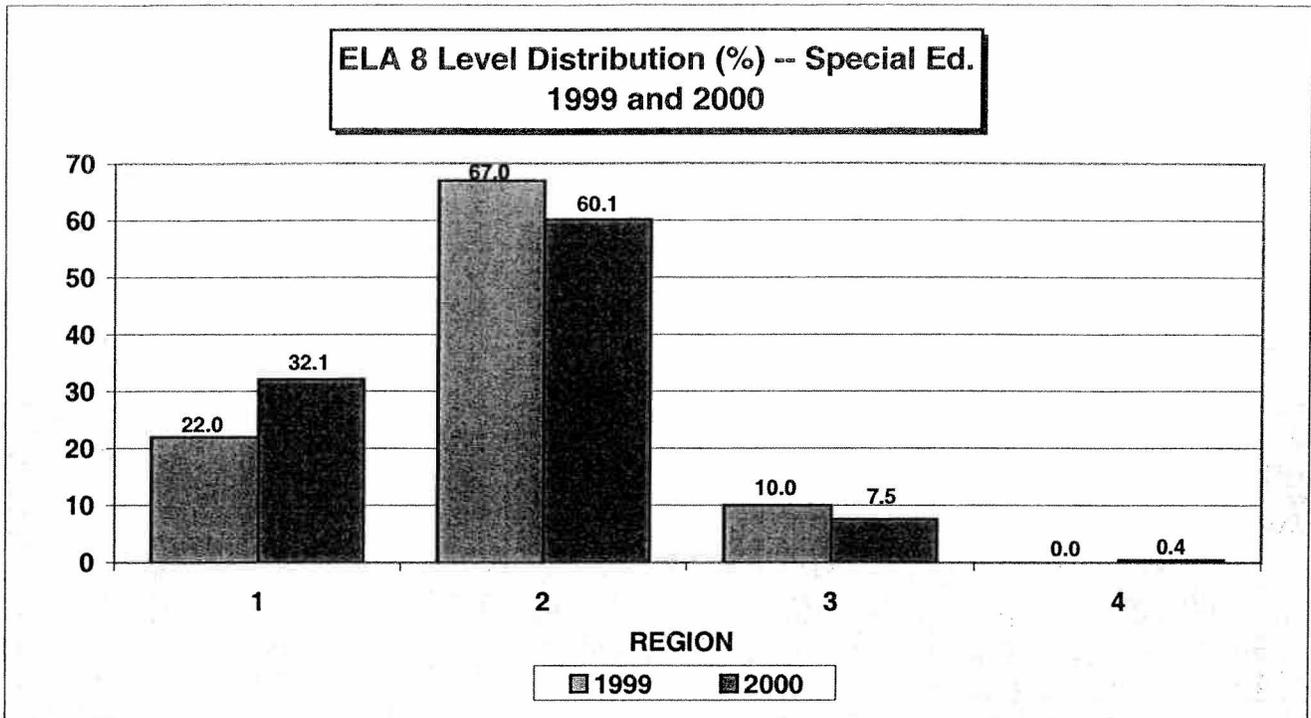
Regional 8th Grade English Language Arts Assessment Compilation

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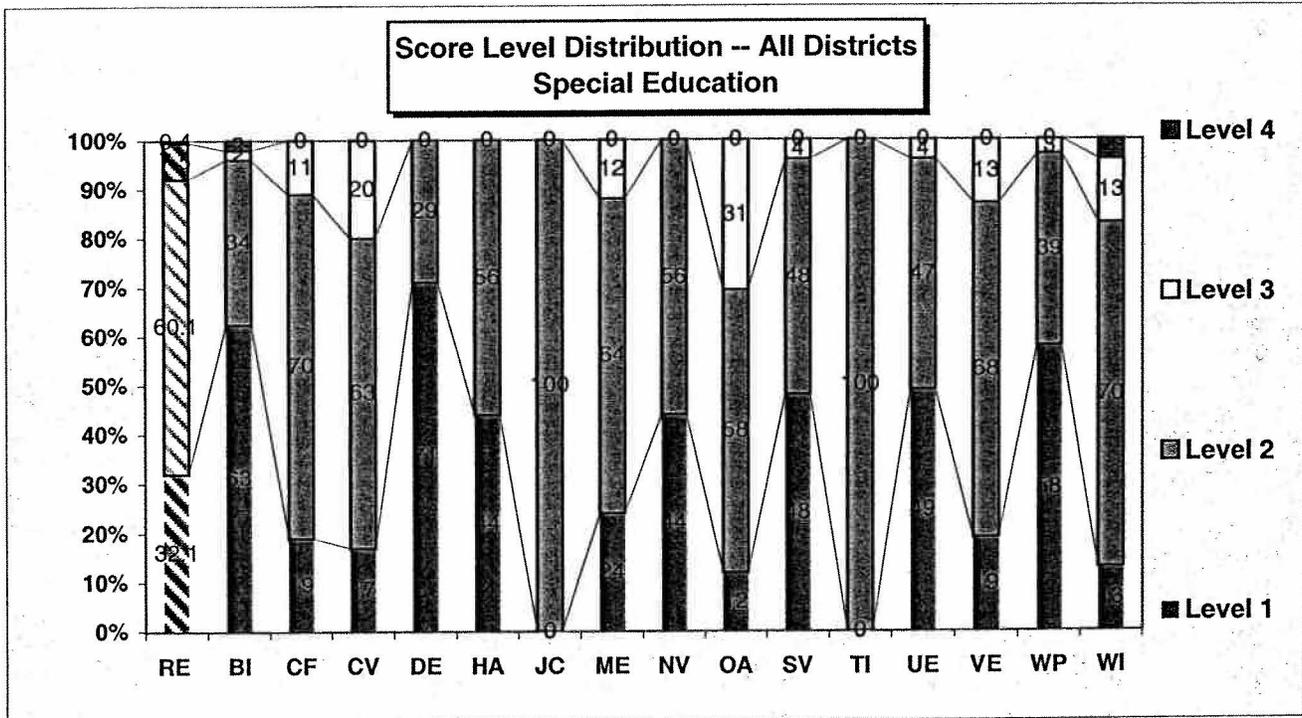
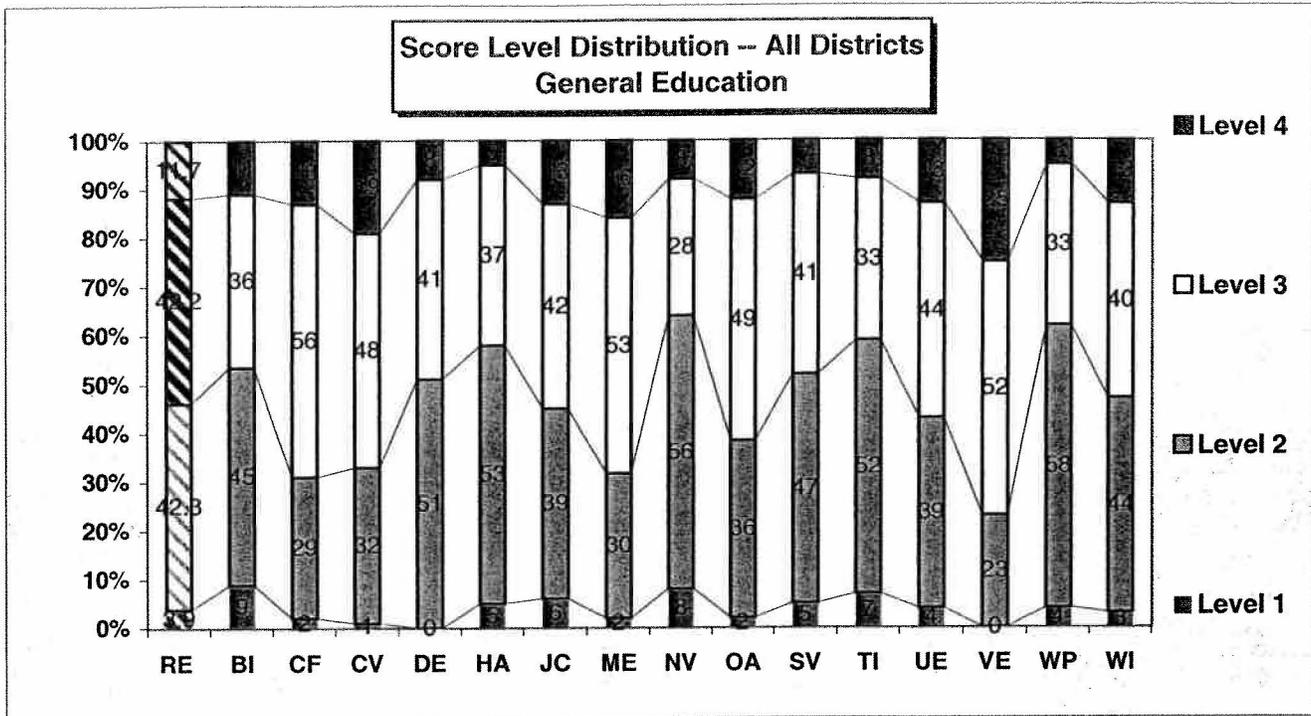
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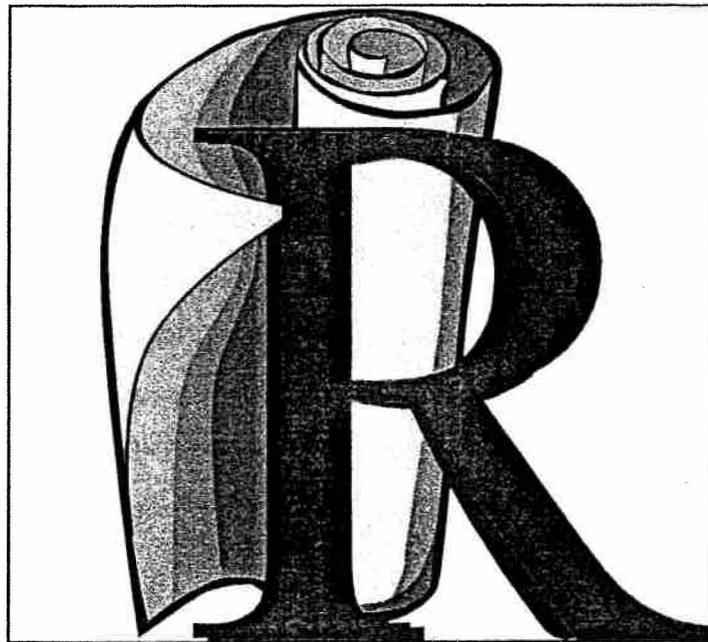


# Regional 8th Grade English Language Arts Assessment Compilation

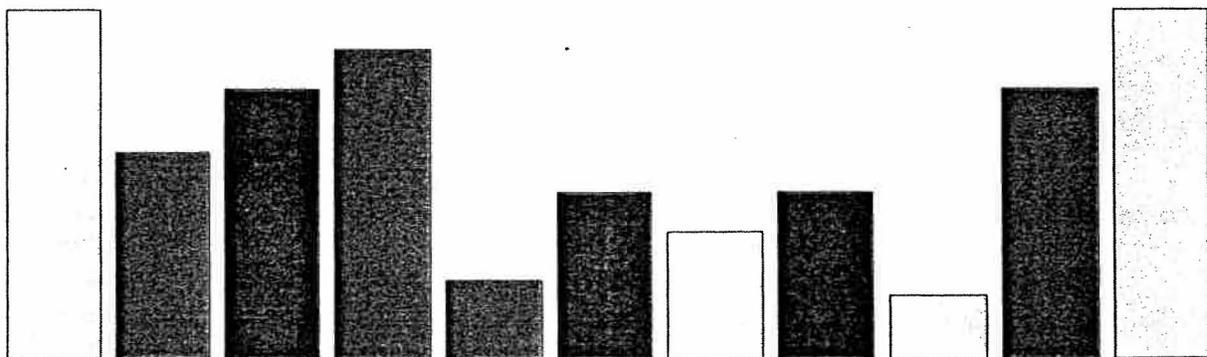
## REGION



# Regents Examinations Results Summary Profile for 1998



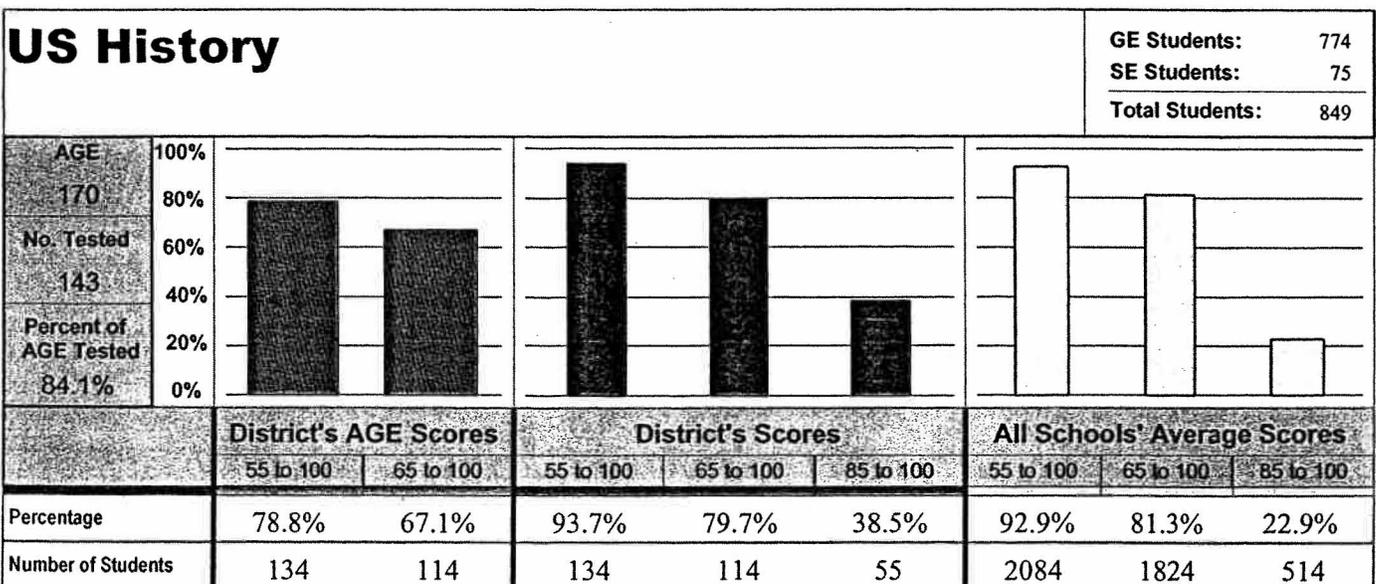
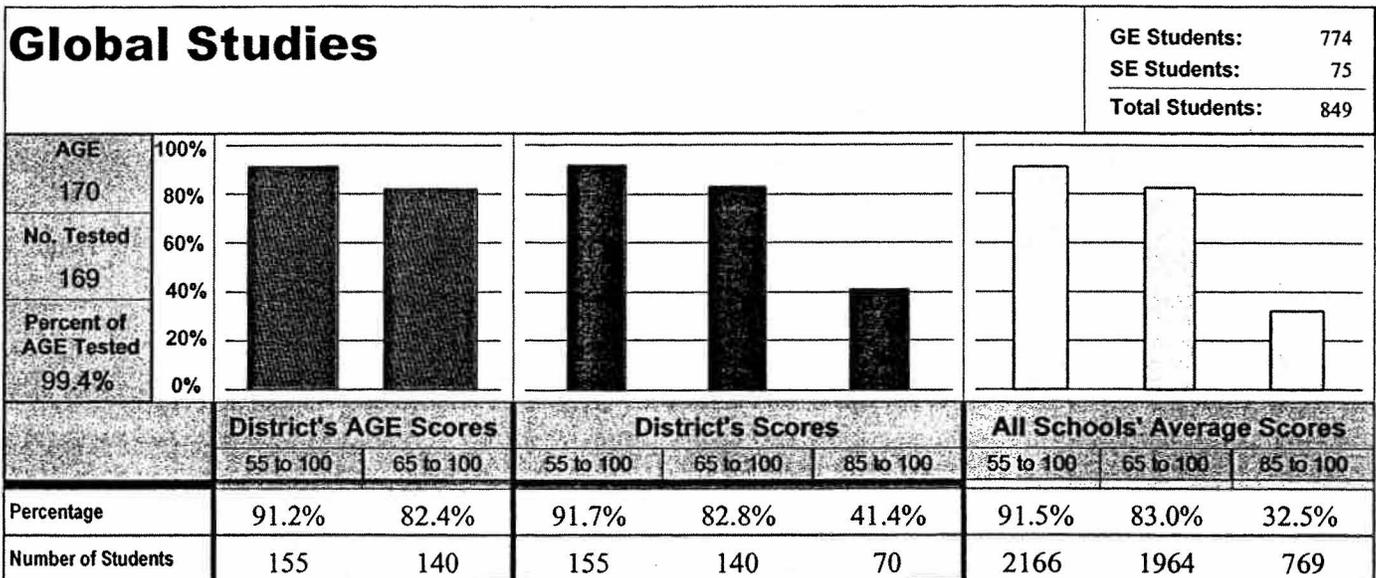
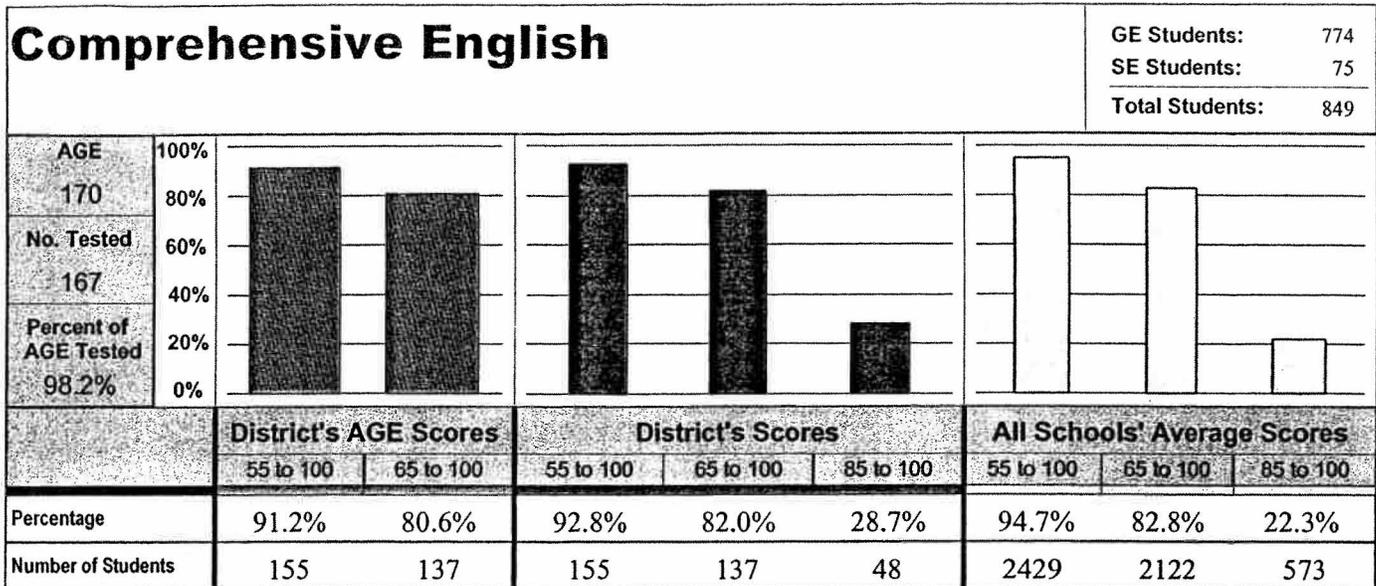
## CHENANGO FORKS



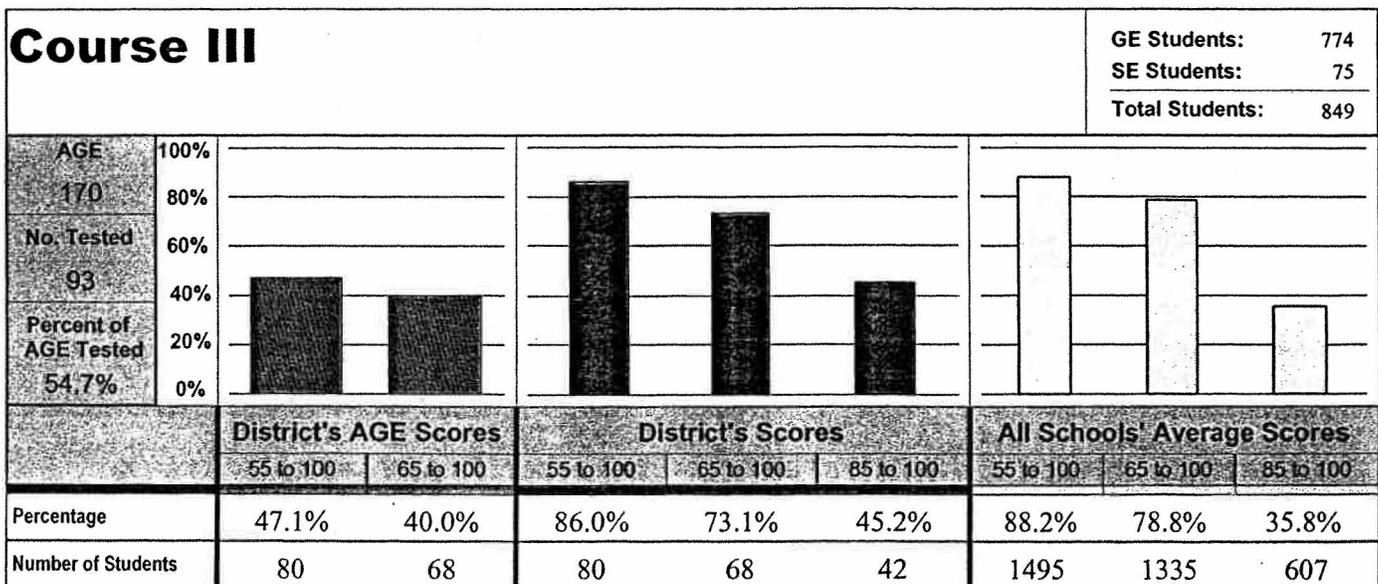
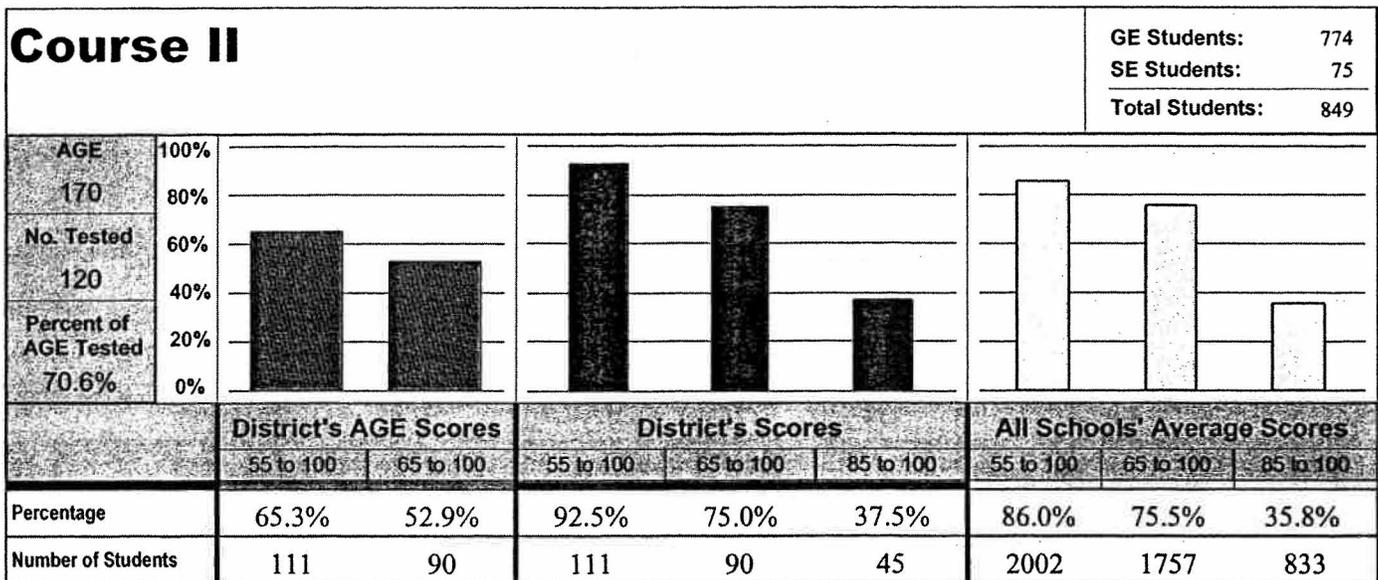
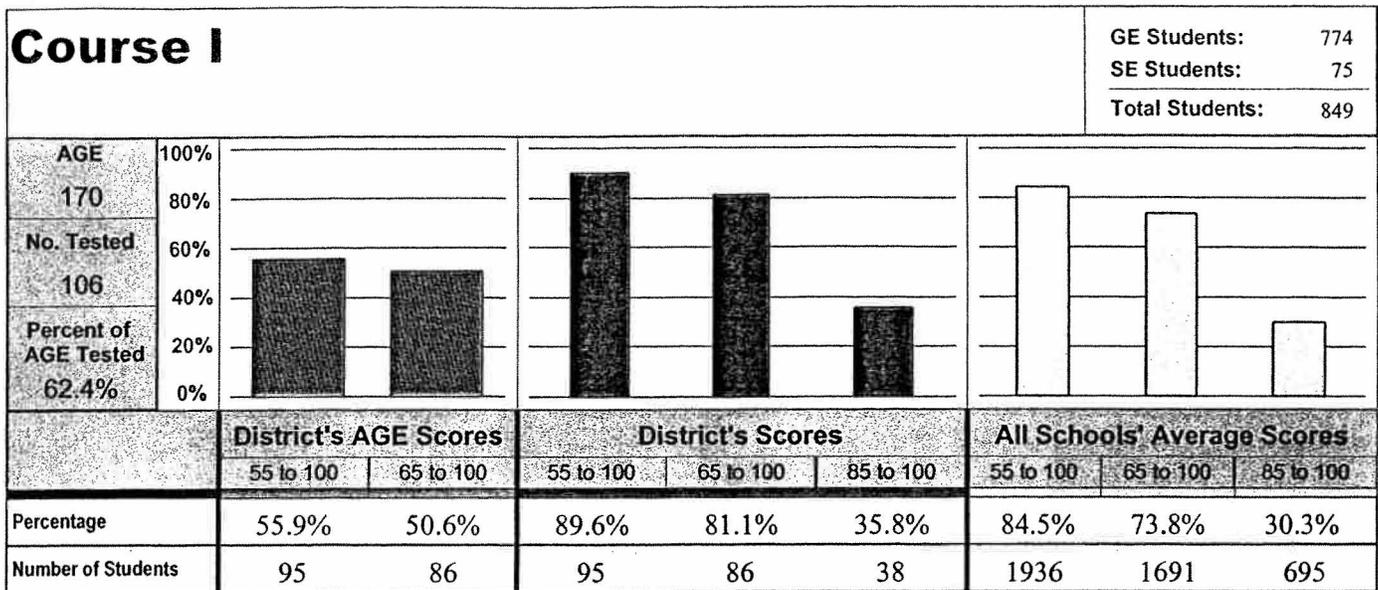
Regents Tests Scores  
Results for 1998

Broome-Tioga Counties

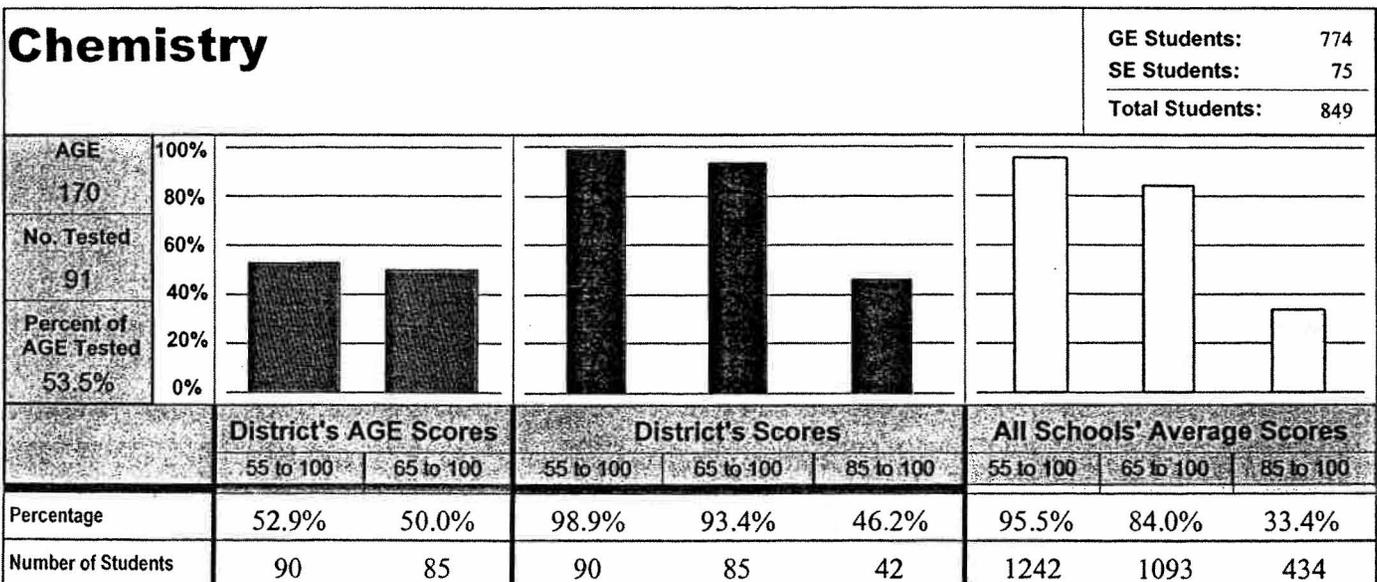
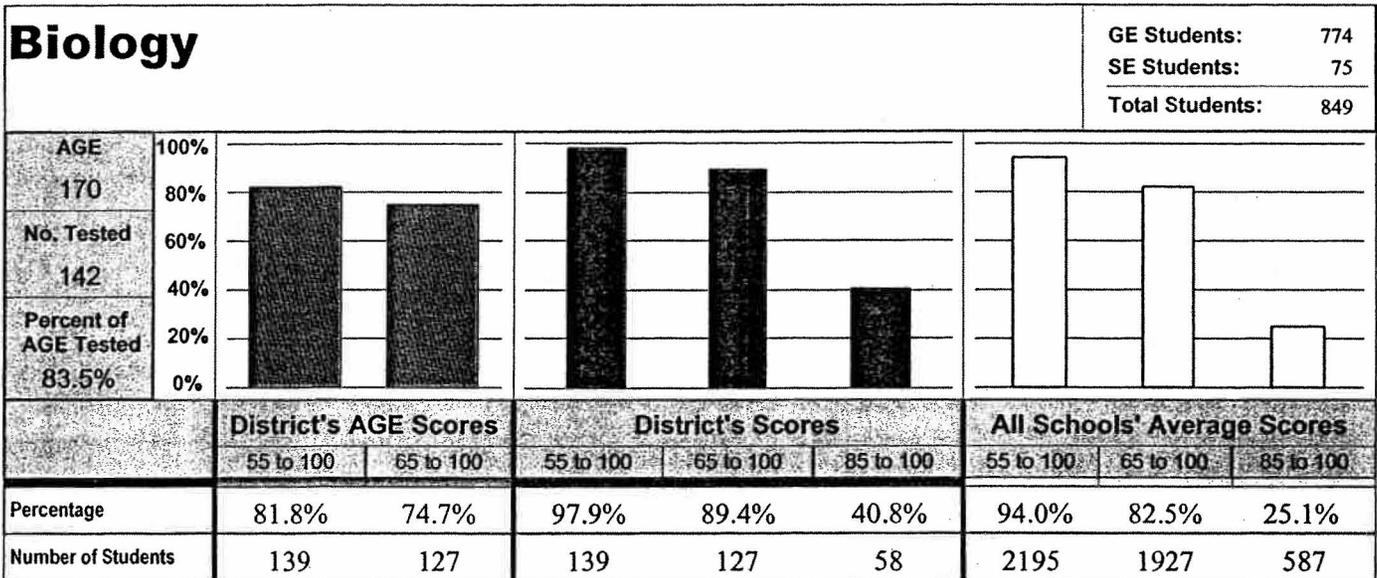
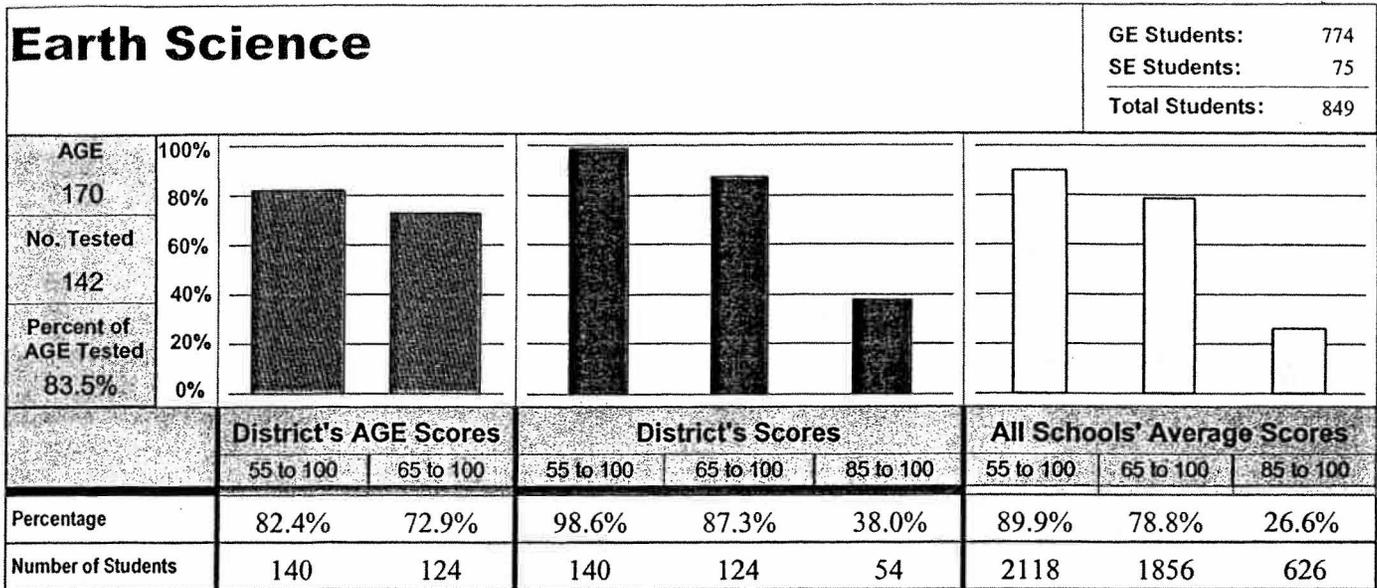
# Regents Examinations 1998: Chenango Forks



# Regents Examinations 1998: Chenango Forks



# Regents Examinations 1998: Chenango Forks



# Regents Examinations 1998: Chenango Forks

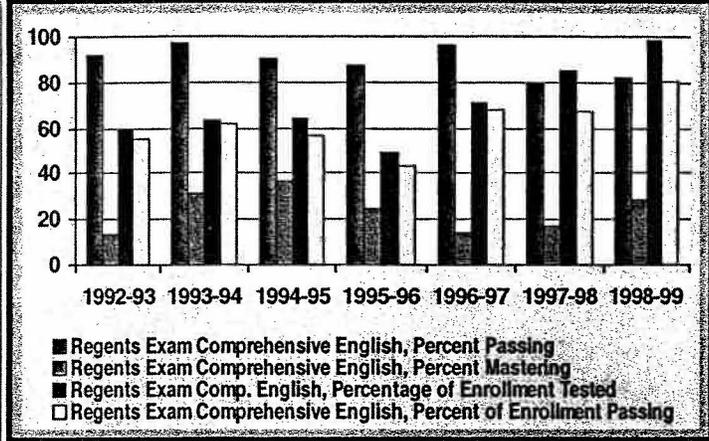
<b>Math A</b>		GE Students: 774		SE Students: 75		Total Students: 849				
<b>AGE</b> 170	100%									
<b>No. Tested</b> 16	80%									
<b>Percent of AGE Tested</b> 9.4%	60%									
	40%									
	20%									
	0%									
		District's AGE Scores		District's Scores			All Schools' Average Scores			
		55 to 100	65 to 100	55 to 100	65 to 100	85 to 100	55 to 100	65 to 100	85 to 100	
<b>Percentage</b>		7.6%	6.5%	81.3%	68.8%	18.8%	27.7%	10.7%	1.7%	
<b>Number of Students</b>		13	11	13	11	3	49	19	3	

# REGENTS EXAMINATIONS: CHENANGO FORKS

Scores for these tests are listed for the Passing and Mastery levels. Passing is achievement of a score of 65% or greater on each Regents test. Mastery is determined by the State to be the Quality Point and is achievement of a score of 85% or greater on each Regents test.

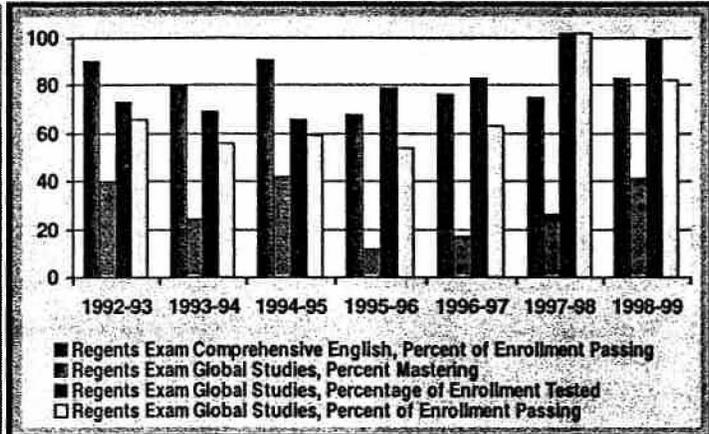
## Comprehensive English

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	92	13.3	60	55
1993-94	97	31.7	63.8	62
1994-95	90	36.2	64	57
1995-96	87	25	49	43
1996-97	96	14	71	68
1997-98	79	17	85	67
1998-99	82	28.7	98.2	80.6



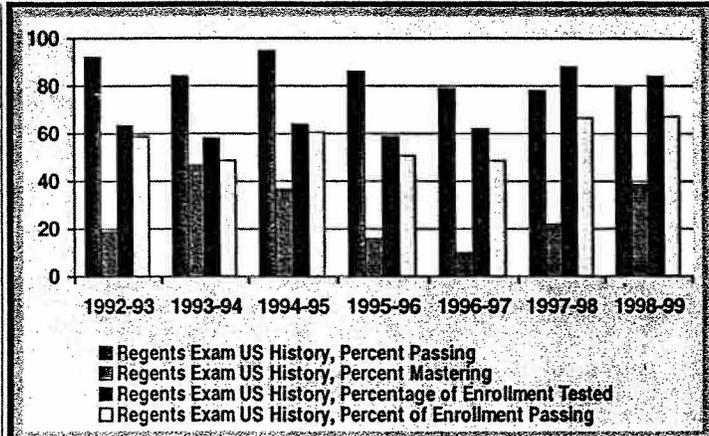
## Global Studies

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	90	40.2	72.9	65.8
1993-94	80.2	24.5	69.3	55.7
1994-95	91	42.3	66	59
1995-96	68	12	79	54
1996-97	76	17	83	63
1997-98	75	26	102	102
1998-99	82.8	41.4	99.4	82.4



## U.S. History

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	92	19	63.2	58.4
1993-94	84	46.8	57.8	48.5
1994-95	95	36.8	64	61
1995-96	86	16	59	51
1996-97	79	10	62	49
1997-98	78	22	88	67
1998-99	79.7	38.5	84.1	67.1

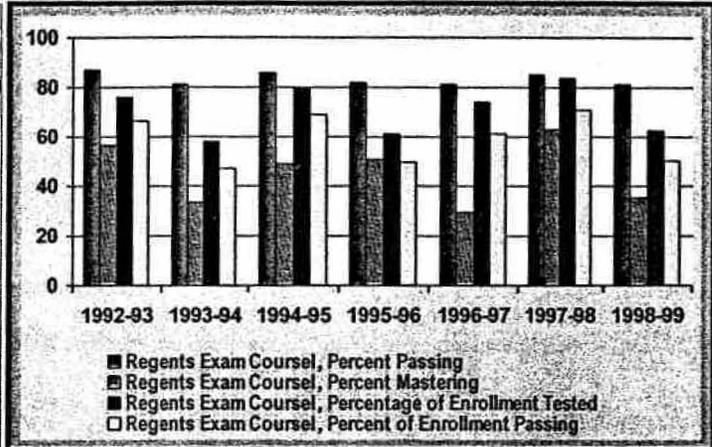


# REGENTS EXAMINATIONS: CHENANGO FORKS

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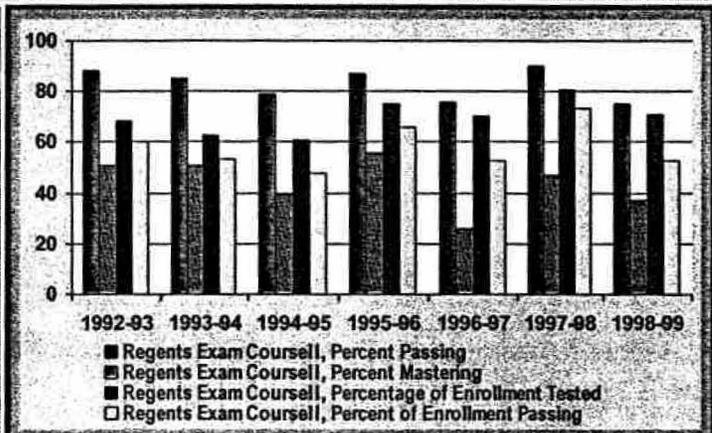
## Course I

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	87	56.7	76.4	66.2
1993-94	81	33.3	58	47
1994-95	86	49.2	80	69
1995-96	82	51	61	50
1996-97	81	30	74	61
1997-98	85	63	84	71
1998-99	81.1	35.8	62.4	50.6



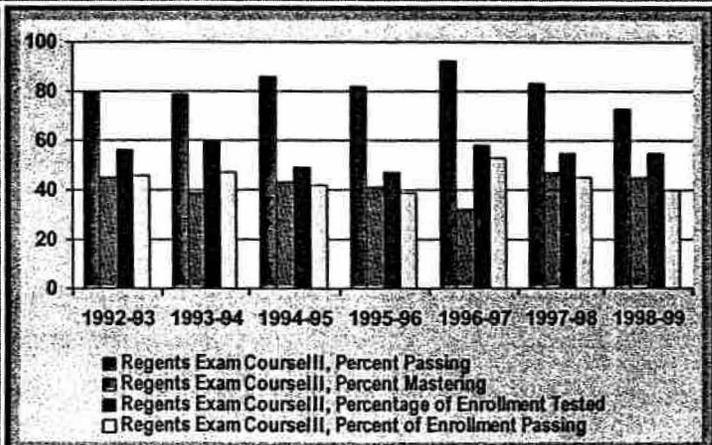
## Course II

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	88	50.8	68.5	60.2
1993-94	85	51	62.7	53.6
1994-95	79	40	61	48
1995-96	87	56	75	66
1996-97	76	26	70	53
1997-98	90	47	81	73
1998-99	75	37.5	70.6	52.9



## Course III

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	80	45	56	45.6
1993-94	79	38.8	60	47.2
1994-95	86	43.1	49	42
1995-96	82	41	47	39
1996-97	92	32	58	53
1997-98	83	47	55	45
1998-99	73.1	45.2	54.7	40

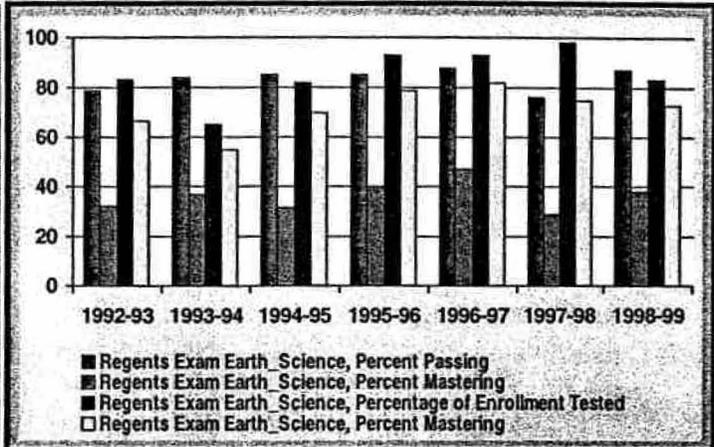


# REGENTS EXAMINATIONS: CHENANGO FORKS

Scores for these tests are listed for the Passing and Mastery levels. Passing is achievement of a score of 65% or greater on each Regents test. Mastery is determined by the State to be the Quality Point and is achievement of a score of 85% or greater on each Regents test.

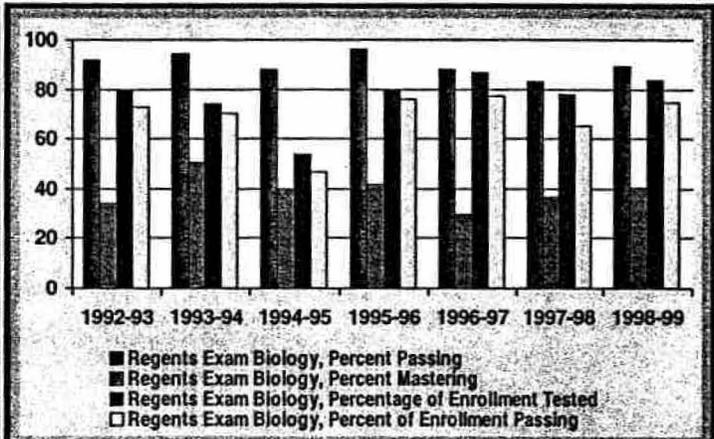
## Earth Science

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	79	32.1	83.4	66.2
1993-94	84	36.6	65	55
1994-95	85	31.4	82	70
1995-96	85	40	93	79
1996-97	88	47	93	82
1997-98	76	29	98	75
1998-99	87.3	38	83.5	72.899



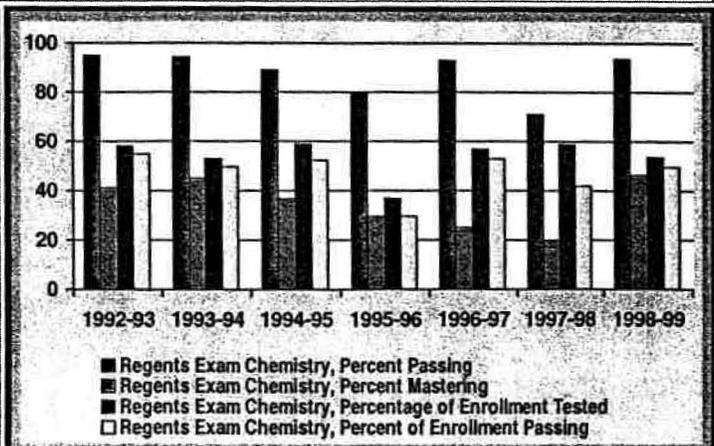
## Biology

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	92	33.9	79	73
1993-94	94	50.5	74	70
1994-95	88	40	54	47
1995-96	96	42	79	76
1996-97	88	30	87	77
1997-98	83	37	78	65
1998-99	89.4	40.8	83.5	74.7



## Chemistry

School Year	Passing (%)	Mastering (%)	Enrolled Tested (%)	Enrolled Passing (%)
1992-93	95	41.1	58	55
1993-94	94	45.4	52.8	49.7
1994-95	89	36.8	59	52
1995-96	80	30	37	30
1996-97	93	25	57	53
1997-98	71	20	59	42
1998-99	93.4	46.2	53.5	50



## PROFILE - CLASS OF 1999

DISTRICT	# ENTERING GRADE 9	# COMPLETING GRADE 12	# OF DIPLOMAS				# PASSING REGENTS EXAMINATIONS							
			REGENTS	LOCAL	IEP	GED	ENGLISH	AMER. HISTORY	GLOBAL STUDIES	COURSE I	COURSE II	EARTH SCIENCE	BIOLOGY	FOREIGN LANG.
Binghamton	445	303	125	171	3	16	187	178	188	189	158	179	174	150
Chenango Forks	169	113	67	45	1	1	116	114	140	86	90	124	127	65
Chenango Valley	156	136	67	63	2	4	105	107	105	110	97	100	93	73
Deposit	53	49	17	48	1	0	27	29	21	29	22	27	24	22
Harpurville	106	58	16	40	2	0	38	42	44	47	29	42	38	21
Johnson City	257	189	108	68	13	0	130	121	136	147	131	126	129	87
Maine-Endwell	206	172	104	58	4	4	148	139	136	154	126	132	122	106
Newark Valley	146	77	31	45	0	9	58	56	63	52	39	49	57	32
Owego-Apalachin	227	167	88	69	4	6	124	100	103	139	103	141	129	96
Susquehanna Valley	191	135	77	55	3	1	113	101	135*	116	105	89	115*	109
Tioga	97	85	35	49	1	2	44	48	48	52	42	51	46	28
Union-Endicott	397	314	194	92	4	0	255	249	257	281	259	266	250	204
Vestal	379	267	193	71	2	1	222	206	214	248	218	226	228	194
Whitney Point	123	112	71	37	4	0	76	74	74	81	72	69	73	63
Windsor	102	95	52	42	1	2	76	62	65	74	60	61	72	63
Seton	115	89	69	20	-	-	84	77	80	83	72	67	74	67
<b>TOTAL</b>	<b>3169</b>	<b>2361</b>	<b>1314</b>	<b>974</b>	<b>45</b>	<b>44</b>	<b>1803</b>	<b>1703</b>	<b>1809</b>	<b>1888</b>	<b>1623</b>	<b>1749</b>	<b>1751</b>	<b>1380</b>
		74.5	55.7	41.3	2.0	1.9	76.4	72.1	77.6	80.0	68.7	74.1	74.2	58.4
			41.5	30.7	1.4	1.4	56.9	53.7	57.1	59.6	51.2	55.2	55.3	43.6



435 Glenwood Road, Binghamton, NY 13905-1699  
(607) 763-3309 FAX: (607) 763-3215

Dr. Lawrence A. Kiley  
District Superintendent

May 21, 2002

RECEIVED  
MAY 28 2002  
OFFICE OF  
AUDIT SERVICES

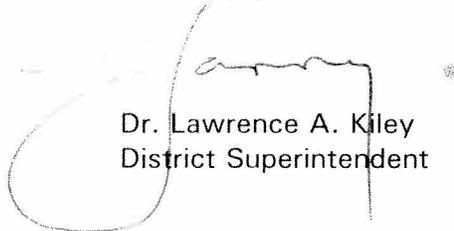
Mr. Calvin Spring  
Office of Audit Services  
New York State Education Department  
Albany, NY 12234

Dear Mr. Spring: *Cal*

I reviewed the findings of the Office of Audit Services as they pertained to recommendation number 21 in the 1997-99 Audit Report with the Board of Trustees of the Broome-Tioga BOCES at the meeting of May 8, 2001. I have enclosed the BOCES response to the concerns raised with regard to these findings. With this response, I believe the BOCES has completed its review of the DRAFT Audit Report for the period July 1, 1997 through June 30, 1999.

Thank you for extending the time for responding to the preliminary findings. Please let me know if you have any additional questions or concerns.

Sincerely yours,



Dr. Lawrence A. Kiley  
District Superintendent

Attachment

**Recommendation Number 21**

Develop a policy that describes the circumstances in which Broome-Delaware-Tioga BOCES will provide food at meetings. The policy should require documentation that a lunch or dinner meeting with guests will promote a valid local government purpose and require prior approval.

**Implementation Status - Partially Implemented**

**Auditors' Comments**

BOCES provided us with a procedure addressing meals/refreshments at meetings. It is not permissible to provide meals/refreshments as a perk to BOCES staff. We found that BOCES still provides food at certain functions, as follows:

- Annual Board Dinner - \$1,352
- Employee Recognition - \$600
- Superintendent's Conference Days - \$550 and \$481

**BOCES Response**

- Annual Board Dinner - The BOCES will no longer hold a dinner in conjunction with the BOCES Annual Meeting. The time of the meeting will be changed to late afternoon and conclude by 5:30 p.m.
- Employee Recognition
- Superintendent's Conference Days



**Public monies will not be used for refreshments. If refreshments are served, funds for purchase will come from donations.**

