Audit Report

Buffalo City School District
Data Reliability and Accuracy

For the Period

July 1, 2011 – June 30, 2013

SD-0414-11

April 20, 2015

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

Maria C. Guzman
Director
Office of Audit Services, Room 524 EB
Tel. (518) 473-4516
Fax (518) 473-0259
E-mail: maria.guzman@nysed.gov

April 20, 2015

Mr. James Sampson
Board President
Buffalo City School District
712 City Hall
Buffalo, NY 14202

Dear Mr. Sampson:

The following is our final report (SD-0414-11) for the audit of the Buffalo City School District for the period of July 1, 2011 through June 30, 2013. The review was conducted pursuant to Section 305 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."

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

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

Sincerely,

Maria C. Guzman

Enclosure
c: B. Berlin, S. Cates-Williams, C. Szuberla, K. Wagner, K. Moorhead, J. Delaney, J. Conroy (DOB), J. Dougherty (OSC), G. Morris, D. Ogilvie (Interim Superintendent of Schools)

Executive Summary

Background

The Federal No Child Left Behind Act requires that states develop and report on student performance. To meet this requirement, the New York State Education Department (Department) collects data from school districts within the State through the Student Information Repository System (SIRS) and the Basic Educational Data System (BEDS). Student data collected provides critical information to school leaders, policy makers, parents, and the public. Therefore, it is essential that adequate controls are in place to ensure student data is accurate and valid.

The Buffalo City School District (District) is located in Buffalo, New York and serves roughly 34,000 students (grades K-12) in nearly 60 facilities, of which 11 are at the high school level. East High School (East) reported 88 and 61 students graduated with a Regents or Local Diploma from the 2008 and 2009 cohorts, respectively, while McKinley High School (McKinley) reported 177 and 171 students graduated with a Regents or Local Diploma from the 2008 and 2009 cohorts, respectively. For those same cohorts, the Department reported graduation rates of 38 and 47 percent at East, and 58 and 64 percent at McKinley. The District also reported attendance rates of 78.3 percent at East and 79.5 percent at McKinley for the 2011-12 school year.

Scope of the Audit

The Office of Audit Services conducted an audit to assess the reliability and accuracy of 2008 and 2009 student cohort data and attendance rate data for the 2011-12 school year at East and McKinley. In addition, the District's systems and processes to collect and report student data were reviewed. This audit examined data reported by the District (to SIRS and BEDS) and compared it to student records to verify that 2008 and 2009 cohort data and the 2011-12 attendance rates reported to the Department are accurate and reliable.

Audit Results

We found that the District has a system to collect and report student data, and staff was knowledgeable about student data reporting requirements. However, the District's student records did not always support what was reported to the Department and we found the following:

- The District did not include all eligible students in the 2008 and 2009 cohorts at East and McKinley; a combined total of four students were excluded from these cohorts.
- District records did not support a total of eight students that were excluded from the cohorts at East and McKinley. This resulted in the understatement of reported cohorts.
- Student transcripts at the District were not up to date and did not reflect the completed course work and examination scores earned by the students.
- The District awarded diplomas at McKinley to 14 students in the 2008 cohort and eight students in the 2009 cohort that did not meet graduation requirements, which resulted in

the number of graduates being overstated. In addition, one student from East and three students from McKinley were coded in SIRS with a diploma that did not match what was earned.

- The District overstated attendance rates for a sample of students from the 2011-12 school year.
- The District did not ensure that classroom attendance records were kept and maintained by all teachers for the 2011-12 school year.

Comments by District's Officials

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

Table of Contents

INTRODUCTION **1**

BACKGROUND 1
AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY 1
COMMENTS BY DISTRICT'S OFFICIALS 2

ACCURACY OF GRADUATION COHORTS **3**

2008 AND 2009 GRADUATION COHORTS 3
Students Not Included in Cohorts *3*
Student Transfers *4*
RECOMMENDATION 5

ACCURACY OF GRADUATION STATUS **6**

2008 AND 2009 GRADUATES 6
Student Records *7*
Inaccurate Graduation Counts and Diploma Types *7*
RECOMMENDATIONS 8

STUDENT ATTENDANCE **9**

2011-12 ATTENDANCE 9
Accuracy of Attendance Rate *9*
Classroom Attendance *10*
RECOMMENDATIONS 11

Appendix A – Contributors to the Report
Appendix B – District Officials Response

Introduction

Background

The Federal No Child Left Behind Act of 2001 requires that states develop and report on the performance of student proficiency in 1) language arts/reading, 2) mathematics, and 3) a third accountability indicator. In New York State, the third indicator is graduation rate at the secondary level.

School districts report student data to document their success in meeting State standards. Some of the data reported includes cohorts, total graduates, and State assessment results. This information is disseminated to the public through the State's School District Report Card published each year.

The Department collects data from school districts within the State through the Student Information Repository System (SIRS) and the Basic Educational Data System (BEDS). Student data collected provides critical information to school leaders, policy makers, parents, and the public. Therefore, it is essential that adequate controls are in place to ensure student data is accurate and valid.

The Buffalo City School District (District) is located in Buffalo, New York and serves roughly 34,000 students (grades K-12) in nearly 60 facilities, of which 11 are at the high school level. The East High School (East) reported 88 and 61 students graduated with a Regents or Local Diploma from the 2008 and 2009 cohorts, respectively, while McKinley High School (McKinley) reported 177 and 171 students graduated with a Regents or Local Diploma from the 2008 and 2009 cohorts, respectively. For those same cohorts, the Department reported graduation rates of 36 and 47 percent at East, and 58 and 64 percent at McKinley. The District also reported attendance rates of 78.3 percent at East and 79.5 percent at McKinley for the 2011-12 school year.

Audit Scope, Objectives, and Methodology

The purpose of our audit was to assess the reliability and accuracy of student data related to the 2008 and 2009 cohorts and the attendance rate for the 2011-12 school year at East and McKinley. To accomplish our objectives, we reviewed the District's systems and processes to collect and report student

data; and examined data reported by the District (to SIRS and BEDS) and compared it to student record documentation. To accomplish our objectives, we reviewed Department regulations, policy, and guidance; interviewed Department and District management and staff; and reviewed SIRS data, BEDS data, student transcripts, student attendance records, and other available documentation.

We conducted our audit in accordance with Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence provides a reasonable basis for our findings, conclusions, and recommendations.

Comments by District's Officials

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

Accuracy of Graduation Cohorts

Districts report student data to the Department through SIRS, which is used to produce the New York State School Report Card. For reporting purposes and analysis of results, students are classified into cohort groups which are used to produce comparative data. One of the cohort groups is the graduation rate cohort which is critical in the reporting of school district performance to the public.

We found District records did not consistently support the 2008 and 2009 graduation rate cohort data reported to SIRS. Some eligible students were not included in the correct cohort year, and others were incorrectly excluded from the cohorts. As a result the graduation rate cohorts were understated. It is critical that cohorts are reported accurately as they serve as the basis for calculating graduation rates.

2008 and 2009 Graduation Cohorts

The Regulations of the Commissioner of Education (Regulations) defines the graduation rate cohort as consisting of students who first enrolled in ninth grade in a particular year and who spent at least five consecutive months in the school since first entering. It further states that students shall not be included if they transferred to another high school, entered a criminal justice facility, left the United States, or are deceased. The graduation rate cohort is the basis used in SIRS to calculate the percentages of students that graduated.

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

Students Not Included in Cohorts

The District reported total student counts of 217 and 131 at East and 297 and 266 at McKinley for the 2008 and 2009 graduation rate cohorts, respectively. We reviewed the graduation rosters and cohort listings for both years and found

students that were not included in the correct graduation rate cohort. One student at East should have been included in the 2009 graduation rate cohort and three students at McKinley should have been included in the 2008 graduation rate cohort. These errors led to the graduation rate cohort to be understated, as shown in Table 1.

Student Transfers

Student data submitted to SIRS must be supported by an enrollment record at the reporting institution. An enrollment record identifies the reason and date each student enrolled or ended enrollment in the school and/or district. When a student leaves the District, the code assigned to identify the reason for ending enrollment determines whether or not the student is included or excluded from the cohort. Documentation to substantiate students coded as transfers should consist of requests for student transcripts or other official documents showing the students transferred to another district, moved out of the country, or had circumstances that warranted their exclusion from the cohort.

The District reported that East had 6 and 16 students that were excluded from the 2008 and 2009 graduation rate cohorts, respectively. We examined all of these students' records to confirm the ending enrollment status reported in SIRS. We found that 7 of the 22 students' files did not have documentation to warrant their exclusion from their respective cohorts. In addition, the District reported that McKinley had 9 and 14 students from the 2008 and 2009 graduation rate cohorts, respectively, with ending codes that resulted in their exclusion. We were able to obtain the majority of the records, with the exception of one, to support the students' exclusion from their respective cohorts. Students without supporting documentation to verify their transfer status should not be excluded from the cohort; therefore, the 2008 and 2009 graduation rate cohorts were understated by a total of 8 students, as shown in Table 1 on the following page.

Table 1
Audited Graduation Rate Cohorts

	East		McKinley	
	2008	**2009**	**2008**	**2009**
Reported Cohort in SIRS	217	131	297	266
Additions:				
Students not included in correct audited year		1	3	
Lacked supporting transfer documentation	2	5		1
Audited Cohort	**219**	**137**	**300**	**267**

Source: OAS Analysis of District Student Files

Recommendation

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

Accuracy of Graduation Status

Students must earn a minimum of 22 credits and achieve successful scores on 5 Regents examinations to earn a New York State Regents or local high school diploma. Regents examination scores dictate the type of diploma awarded; this information is reported in SIRS and is essential in gauging district performance.

We found that some students identified by the District as graduates did not meet the graduation requirements and others did not receive the appropriate diploma to which they were entitled.

2008 and 2009 Graduates

Section 100.5 of the Regulations states that the student transcripts and permanent record cards of students shall indicate the examination the student has passed to meet diploma requirements, and the score achieved. Schools must maintain complete and accurate permanent records.

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

- English Language Arts - four credits;
- Social Studies - four credits including one credit in American History, one-half credit in participation in government, and one-half credit in economics;
- Mathematics - three credits;
- Science - three credits;
- Health – one-half credit;
- The Arts - one credit;
- Languages Other Than English – one credit;
- Physical Education – two credits; and
- Electives – three and one-half credits.

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

considered passing for students with disabilities. In addition, students can earn a Regents diploma with Honors if they meet all diploma requirements and achieve an average of 90 percent for all Regents examinations as required.

In order to receive credit for a course of study, it must involve class attendance, homework assignments, quizzes, tests, and other instructional activities aligned with State learning standards. In accordance with the Regulations, passing the Regents examination in a subject shall not be construed as having earned a unit of credit in that subject unless the student also passes the course as offered in a registered high school or meets the requirements for credit by examination.

Student Records

The District reported 88 and 61 students at East and 177 and 171 students at McKinley graduated from the 2008 and 2009 cohorts, respectively. We selected a judgmental sample of 50 students from each graduation rate cohort at each high school to verify the graduation status of the students. District Guidance Office personnel provided student transcripts for all of the sampled students. The majority of the transcripts provided did not contain all of the required course credits and necessary Regents examination scores to meet graduation standards. District officials stated that the lack of information in the transcripts resulted from the District's student information system not being up to date. In lieu of up-to-date and complete student transcripts, we were provided teacher logs and guidance documents, which supported a majority of the students' graduation status that we sampled.

Inaccurate Graduation Counts and Diploma Types

We found that the student files provided at East supported the graduation status of all 100 students selected in the sample for both cohort years. However, there was one student from the 2008 cohort that was coded as receiving a Regents diploma even though the student scored below 65 on one of the Regents examinations and should have received a Local diploma.

Our review of student files at McKinley showed that one student from the 2008 cohort and two students from the 2009 cohort were coded as receiving a Regents diploma with Honors but did not achieve an average of 90 percent for all Regents examinations, therefore, they should have received a regular

Regents diploma. The files also did not support all of the students coded as graduates in SIRS. We found 14 and 8 students reported as graduates in the 2008 and 2009 cohorts, respectively, did not earn the necessary credits to earn a diploma as shown in Table 2.

Table 2
Audited Count of Graduates at McKinley

	2008	2009
Reported Graduates in SIRS	177	171
Exclusions:		
Missing physical education credits	11	8
Missing language other than English credit	2	
Missing multiple credits and necessary Regents exams	1	
Audited Graduates	163	163

Source: OAS Analysis of District Student Files

The majority of these students did not obtain the necessary credits for physical education to graduate as a result of enrolling in classes that did not fully align to the State learning standards for physical education. There were also two students that did not meet the requirements to graduate due to a lack of the language other than English credit. These students passed the necessary Regents examination; however, this solely does not meet the graduation requirement. The remaining student lacked a combination of credits and necessary Regents examination scores. The exclusion of these students from the graduate count would result in a decreased graduation rate.

Recommendations

2. Maintain up-to-date student transcripts to support their graduation status.

3. Review student records to ensure the necessary graduation requirements have been met and the appropriate diploma is awarded to each student.

4. Correct data in the student information system for students sampled in this audit and ensure that corrected data is forwarded to SIRS.

Student Attendance

Districts report an annual attendance rate to the Department through the BEDS public school data form. The BEDS data form is used to produce the New York State School Report Card, which provides information to the public on school/district enrollment, staff, students, and other performance measures.

The District reported attendance rates of 78.3 percent and 79.5 percent at East and McKinley, respectively, for the 2011-12 school year on the BEDS data form. We found the accuracy of the reported attendance rates to the Department was questionable and attendance documentation that was not kept and maintained at East and McKinley.

2011-12 Attendance

Section 104.1 of the Regulations requires that schools in the State establish a practical means to account for all enrolled students throughout each school day. It further states that student attendance shall be taken in each period of scheduled instruction in grades 9 through 12.

The Records Retention and Disposition Schedule ED-1 (Section 185.12 of the Regulations) defines school district record keeping requirements. It states that detailed attendance data, contained in electronic format in student information systems, or maintained as system output, is required to be retained for six years. Additionally, bi-annual attendance reports and other summary attendance records, which do not contain detailed information on individual absences, should also be retained for six years.

Accuracy of Attendance Rate

The District uses homeroom attendance to report attendance rates and enters them manually into the BEDS form using data in the District's student information system (eSIS). During the 2011-12 school year, the District recorded attendance on a monthly homeroom attendance register that was entered into eSIS. We were provided per student electronic data from eSIS to support the 2011-12 school year attendance rates.

We requested homeroom attendance to support the per student electronic data for a sample of 59 students at East and 111 students at McKinley for the 2011-12 school year. District personnel were unable to provide homeroom attendance documentation for the entire school year for six students at East and one student at McKinley. For the remaining sample, we were provided condensed daily attendance summaries for 53 students at East and daily homeroom attendance registers for 110 students at McKinley. We compared these documents to the electronic student data and found that in most instances they did not reconcile.

For the 59 students at East, the District reported 8,479 days of attendance as a part of the BEDS attendance rate calculation; however, we found that only 7,996 days of attendance could be supported by the records provided. Therefore, the attendance rate was overstated by nearly 6 percent for the sample of students at East. For the 111 students at McKinley, the District reported 16,504 days of attendance as a part of the BEDS attendance rate calculation; however, we found that only 14,287 days of attendance could be supported by the records provided. Therefore, the attendance rate was overstated by 13 percent for the sample of students at McKinley. As a result, the accuracy of the attendance rates reported to the Department were questionable for both schools during the 2011-12 school year.

Classroom Attendance

The District requires all teachers in grades nine through twelve to maintain attendance on a classroom/per period basis for each class per the requirement in the Regulations. During our audit year, teachers maintained classroom attendance through teacher grade/roll books or electronically. District officials stated that this documentation was collected on an annual basis by each school and stored to comply with record retention requirements.

We requested teacher classroom attendance documentation for all students at East and McKinley for the 2011-12 school year. East provided teacher grade books for 55 of their 58 teachers; however, 5 of the 55 did not contain classroom attendance and 16 of the remaining 50 only contained classroom attendance for a portion of the school year. McKinley provided teacher grade books for 95 of their 100 teachers. We found that 4 of the 95 did not contain any classroom attendance, and of the

remaining 91, only 3 contained classroom attendance for a portion of the school year. Because teachers do not consistently maintain classroom grade/roll books, the District cannot accurately report on classroom attendance and does not meet the Regulations' requirements.

Recommendations

5. Ensure attendance rates reported by the District are accurate and able to be supported by attendance documentation at the school building level.

6. Maintain classroom attendance for each period of scheduled instruction for all 9 through 12 grade students.

Appendix A

Contributors to the Report
Buffalo City School District

- Andrew Fischler, Audit Manager
- Edward Lenart, Auditor in Charge
- James Schelker, Senior Auditor
- Mark Finlayson, Senior Auditor
- Murthy Vemparalla, Senior Auditor

BUFFALO PUBLIC SCHOOLS
Office of the Superintendent
65 Niagara Sq.
City Hall, Room #712
Buffalo, New York 14202
Phone (716) 816-3575
Fax (716) 854-3033

To Whom It May Concern:

Thank you for the comprehensive review of graduation and attendance rates in our District. In part, as a result of your thorough work, the District has already prepared improvements in transcript compilation, cohort management, and corrective practices to assure the greatest possible accuracy in graduation and daily attendance calculations.

Specifically the school district has

1) converted entirely to an electronic transcript system since the cohort year of the drawn sample;
2) developed improved abilities to self-audit its upcoming cohort accuracy by measuring which students are on or off track for timely graduation;
3) assigned an attendance designee at each school to assure enhanced monitoring of teacher attendance inputs.

The School District agrees with all recommendations and, to the extent that they have not already been implemented, will do so immediately.

In the section entitled "Audit Results" from the Executive Summary, we ask that you include the actual student numbers related to the audit outcome. Thank you for this consideration as it will provide our stakeholders with accurate information about the findings.

Our suggestions are below for each bullet of the "Audit Results" section:

Bullet 1: The District did not include 1 eligible student out of 131 students from the 2009 cohort at East and 3 eligible students out of 297 students from the 2008 cohort at McKinley.

Bullet 2: District records did not support 2 exclusions from the 2008 cohort of 217 total students and 5 exclusions from the 2009 cohort of 131 total students at East; and 1 exclusion from the 2009 cohort of 266 total students at McKinley.

Bullet 3: No suggestions

Bullet 4: The District awarded diplomas to 11 students who did not receive adequate physical education credit, 2 students who did not receive a foreign language credit, and 1 student missing multiple credits from the 2008 cohort of 177 students; and 8 students who did not receive adequate physical education credit from the 2009 cohort of 171 students at McKinley. In addition, a total of 1 student from the 2008 cohort and 2 students from the 2009 cohort should have received a regular Regents diploma instead of the Advanced Designation Regents diploma they received.

Bullet 5: The District overstated attendance rates for a 59 student sample due to a lack of documentation at East and a 111 student sample due to lack of documentation at McKinley for the 2011-2012 school year.

Bullet 6: No suggestions

We appreciate your dedication to this audit and can assure you that our District will benefit from your comprehensive report.

Thank you.