

*Plainedge Union Free School District*  
*Internal Audit Report on*  
*Student Related Data and Services*  
*For the Period Ending March 31, 2024*

Plainedge Union Free School District  
Internal Audit Report on Student Related Data and Services

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Board of Education  
Plainedge Union Free School District  
241 Wyngate Drive  
North Massapequa, NY 11758

We have been engaged by the Board of Education (the “Board”) of the Plainedge Union Free School District (the “District”) to provide internal audit services with respect to the District’s internal controls related to student related data and services for the period July 1, 2023, through March 31, 2024.

The objectives of the engagement were to evaluate and report on the District’s internal controls pertaining to student related data and services and to test for compliance with laws, regulations, and the District’s Board policies and procedures.

In connection with the following procedures, we have provided observations and recommendations for the internal controls related to student related data and services. Our procedures were as follows:

- Interviewed key District employees involved in the District’s student related data and services processes;
- Reviewed the District’s policies, procedures, and practices with regards to the internal controls of student related data and services;
- Tested a sample of students classified as new entrants to determine the enrolled student is properly classified in the student information system and that supporting documentation existed to establish proof of age, residency, and immunization and such documentation is maintained in the students’ file;
- Tested a sample of student attendance records to ensure attendance reports are review by appropriate personnel and attendance codes were properly recorded, evidenced by supporting documentation;
- Reviewed the District’s evacuation and lockdown drills for compliance with relevant laws;
- Tested a sample of security guards to verify they were properly registered with NYS, and that they were hired in compliance with NYS General Business Law Article 7-A § 89;
- Determined whether the District has a system in place to track and report information about violent and disruptive behavior, and that the information reported to the Commissioner includes the required elements;
- Reviewed the District-Wide Safety Plan and Building Level Emergency Response Plans for compliance with Education Law §§ 801 & 2801 and Commissioner’s Regulation 155.17; and
- Reviewed the District’s most recent building condition survey to determine whether it contains the required elements per Commissioner’s Regulation 155.4.

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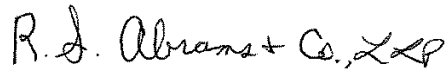
The results of our procedures are presented on the following pages.

Our procedures were not designed to express an opinion on the internal controls related to student data reporting and student safety, and we do not express such an opinion. As you know, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of any evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board or others within the District at your convenience.

This report is intended solely for the information and use of the Board, the Audit Committee and the management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "R.S. Abrams & Co., LLP".

R.S. Abrams & Co., LLP  
May 1, 2024

## **STUDENT RELATED DATA AND SERVICES REPORTING OVERVIEW**

In 2015, the “Every Student Succeeds Act” (ESSA) replaced the “No Child Left Behind Act” (NCLB) of 2001. ESSA retained many of the provisions of NCLB and reauthorized the Elementary and Secondary Education Act (ESEA) including the requirement that public schools report performance information to the public. Under the Act, the New York State Department of Education (“NYSED”) reports high school graduation rates to the public through an annual report card for each public high school in the State. The report cards include summary information for students at each high school such as the number and percentages of students who graduated, dropped out, or transferred to a General Educational Development (“GED”) program (e.g., a high school equivalency preparation program). The report card enables parents to see the data for their child’s school and how it compares to other schools in the State.

The report cards are prepared based on information furnished by the schools to one of the twelve Regional Information Centers (“RICs”). The RICs feed demographic, enrollment, assessment, and other information into NYSED’s Student Information and Repository System (“SIRS”). The information on SIRS can be reviewed by school District personnel by accessing *Level 2 reports (L2RPT)* made available by the District’s associated Level 1 Regional Information Center. Districts are required to complete an end of year certification of verification reports.

Part of the accountability factor associated with ESSA is for states to provide assurances that they have adopted challenging academic standards and assessments. Under ESSA, states are afforded more flexibility as compared to NCLB. They are required to establish their own long-term goals and interim measures of progress for improved academic achievement. The accountability system under ESSA maintains the NCLB testing for math and ELA in grades 3 through 8, and once in high school as well as grade span testing for science and graduation rate requirements.

## **GOVERNANCE**

During our review of the Board of Education policy manual, we noted the District has adopted the following policies that relate to student safety and student data reporting:

### **Dignity For All Students Act**

The District’s *Student Harassment and Bullying Prevention and Intervention* policy No. 115, serves to address bullying prevention and establish the District’s zero tolerance policy for bullying of students. This policy states that all forms of discrimination and harassment, including bullying, taunting or intimidation are strictly prohibited. In addition, it is noted that there are several types of bullying including verbal, social, physical, cyberbullying, hazing, and discrimination.

### **Attendance Procedures**

The District’s *Attendance* policy No. 5100, states that students registered within the District must be in attendance regularly and punctually. This policy states that student attendance will be recorded by the classroom teacher daily. If a student is absent, the teacher will notify the principal’s office immediately. Any absence must be followed by a written excuse from the parent or guardian explaining the cause of the absence, tardiness, or early departure. Throughout the quarter, a list of students with five or more absences will be maintained by the guidance office so that teachers, administrators and guidance counselors can work with individual students and their parents to develop

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effective intervention strategies to improve school attendance. The Board will review building level attendance annually, to determine if there are any significant changes in student attendance.

**Availability of Student Files and Student Privacy**

The District's *Student Privacy* policy No. 5550 and the District's *Student Records* policy 5500, address the confidentiality of student files and data including any personally identifiable information. Any school officials or employees desiring access to student files must sign a written form to be kept with the student's file for inspection by the student's parent or guardian. Parents have a right to inspect and review all official records, files, and data directly related to their children including all material that is incorporated into each student's cumulative record folder.

**Child Abuse Prevention and Reporting**

The District's *Child Abuse in a Domestic Setting* policy No. 5460 and the District's *Child Abuse in an Educational Setting* policy No. 5465, address the definition of an abused or maltreated child, as well as protocols for staff members to report such abuse. Any staff member suspecting abuse or mistreatment of a child shall report their suspicions to the school principal immediately. The child will be interviewed by the school principal, and any necessary actions will be taken. If the principal deems that the New York State Child Abuse and Maltreatment Center (Childline) should be contacted, the District Superintendent will also be notified.

**STUDENT PERFORMANCE DATA AND REPORTING**

NYSED utilizes the SIRS which provides student records for analysis at the local, regional, and State levels to improve student performance and to meet State and federal reporting and accountability requirements. School Districts utilize SIRS to report certain data to NYSED such as demographic student information, enrollment data, and assessment information. NYSED also utilizes the New York State Student Identification System ("NYSSIS"), which is a key element of SIRS, to assign a 10-digit unique student identifier to every pre-kindergarten through grade twelve student in New York State. Unique identifiers enhance student data reporting, improve data quality, and ensure that important educational records are associated with the correct students as they transfer between local educational agencies.

To verify the accuracy of data reported in SIRS, Districts can access *Level 2 reports (L2RPT)* made available by the District's associated Level 1 Regional Information Center. These reports are generated to assist Districts in ensuring the accuracy of demographic, enrollment program, and assessment and graduation data to support accountability. In addition, reasonableness reports help Districts identify significant variances between expected and actual results. Districts are required to complete an end of year certification of verification reports.

The Superintendent of the District should present the New York State school report card to the Board at a public meeting within thirty calendar days of the Commissioner of Education's release of each report card. The Board should make its report card publicly available as required by law by attaching it to copies of the proposed budget for distribution at the annual meeting, transmitting it to local newspapers of general circulation, and making it available to parents. In accordance with ESSA, Districts must also post the school report card on their website. In addition, each public-school principal receiving Federal funding under Title I shall also distribute copies of the New York State report card for the school and the District to the parent of each student within thirty calendar days of the Commissioner of Education's release of each report card.

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Part of the accountability factor associated with ESSA is for states to provide assurances that they have adopted challenging academic standards and assessments. Under prior legislation (NCLB) states were required to identify the lowest-performing schools in relation to state goals and adequate yearly progress (AYP). However, under ESSA states are afforded more flexibility and must establish their own long-term goals and interim measures of progress for improved academic achievement. The accountability system under ESSA maintains the NCLB testing for math and ELA in grades 3 through 8, and once in high school and well as grade span testing for science and graduation rate requirements.

On an annual basis, once the school District has confirmed the reporting data, the Superintendent signs the *Statement of Certification of Verification* report that is submitted to the District's respective RIC.

### **ENROLLMENT DATA**

School Districts annually report enrollment by grade and school building in SIRS. NYSED utilizes the SIRS data to check the reasonableness of reported enrollment and to calculate per pupil costs. Pursuant to Education Law §3202(1), a person over five and under twenty-one years of age who has not received a high school diploma is entitled to attend the public schools maintained in the school District in which such person resides without the payment of tuition. Moreover, pursuant to Education Law §3205, school Districts must ensure that all students within the compulsory school age (ages six-sixteen) attend full-time instruction. Therefore, in accordance with Commissioner's Regulation 100.2 Part Y, during the enrollment/registration process, school Districts must obtain documentation to support a student's age, residency within the District, immunization records, and parental relationship. Students have the right to attend school full-time as long as they meet the age and residency requirements established by State law.

Before a student's records are submitted within the SIRS, the student must have an "enrollment record" for the reporting institution. An enrollment record identifies the reason and date each reported student enrolled in a District and/or private school and, if applicable, the reason and date the student changed grades within the school or ended enrollment within the school and/or District. Enrollment information is utilized to determine District and/or school accountability decisions, cohort membership, and the school District to which annual assessment results, dropouts, and credentials are attributed. Enrollment information is also utilized to determine State and Federal aid attributable to a School District.

Each student must have at least one enrollment record. If a student leaves during the school year or finishes the school year but is not expected to return for the next school year, the student's enrollment record must have an ending date and an appropriate reason code that indicates the reason for leaving. Enrollment records are required even in cases where the student is not on the attendance register of the reporting institution. For example, enrollment records are required when a District must report special-education records for a student with a disability who is enrolled by a parent or guardian in a charter or nonpublic school, is home-schooled, or is placed out-of-state by the court or social service agencies.

### **ATTENDANCE**

Section 3211 of the State Education Law requires that school Districts maintain an accurate record of the attendance and absence for every student. School Districts summarize attendance data and report it to NYSED annually. School districts must be in session for all students, including students with

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disabilities, for no less than 180 days which includes days on which attendance is taken, days on which Regents examinations, State assessments, or local examinations are given and days on which Superintendent's conference days are held. School year session days counting toward the 180-day requirement may not be scheduled on any day in July or August or after the June Regents examination period. School Districts may not claim state aid on partial or full attendance on days when classes are not in actual session such as Regents examination days or Superintendent's conference days. However, such days do count toward the length of session requirement of 180 days. School District officials may not schedule days of session on a Saturday or a legal holiday, except certain legal holidays as defined in Education Law § 3604(8). Pursuant to NYS General Construction Law § 24, if a legal holiday falls on a Sunday, the next day becomes a legal holiday on which a school district may not be in session.

If scheduled vacation days and days waived by the Commissioner of Education are insufficient and the school district still remains one or more days short of the 180 days, the District may schedule additional session days after Regents examinations, through June 30<sup>th</sup>, to satisfy the length of session requirement. A declaration of a State of Emergency by the Governor due to adverse weather conditions does not authorize the school districts affected to operate an annual session of less than 180 days.

For the purpose of allotment of State aid, effective beginning July 1, 2018 the Board of Regents adopted a new minimum instruction requirement amending the previous daily minimum number of hours for each of the 180 days to an annual aggregate number of hours over the period of 180 days in total. The new requirements state that students in half-day kindergarten must meet a minimum of 450 instructional hours, students in full-day kindergarten and grades one through six must meet a minimum of 900 instructional hours, and students in grades seven through twelve must meet a minimum of 990 instructional hours.

In the *Recovering, Rebuilding, and Renewing: The Spirit of New York's Schools Reopening Guidance* document, and the related *Frequently Asked Questions and Answers on School Reopening Regarding Teaching and Learning* memorandum, the State has revised and clarified certain aspects of the 180 days of annual instruction requirement. School districts are permitted to count instruction provided via in person learning, remote learning, or hybrid learning models toward the 180-day requirement, provided any alternative instructional experiences (those instruction models other than in person learning), include meaningful feedback on student assignments, and methods of tracking student engagement. School Districts must develop procedures for attendance taking during alternative instructional experiences to ensure that attendance is being effectively monitored for instruction that is not provided in person.

### **STUDENT SAFETY AND SECURITY**

The New York State Dignity for All Students Act (DASA) was enacted to provide all students with a safe and supportive environment that is free from discrimination, intimidation, harassment, and bullying. As part of its implementation of DASA and required Violent and Disruptive Incident Reporting (VADIR), NYSED has instituted the *School Safety and Educational Climate (SSEC) Summary Data Collection Form*. To comply with NYS reporting requirements and federal law, data regarding violent or disruptive incidents, as well as incidents of discrimination, harassment, bullying, and cyberbullying is compiled to assist in the determination of schools that are persistently dangerous.



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All public schools are required to document incidents occurring on school property, including incidents occurring in, or on, a school bus, and at school functions. Education Law § 2802, in conjunction with the division of criminal justice services, has established a statewide uniform violent incident reporting system. The following information should be included when reporting on violent and disruptive incidents:

- The type of offenders;
- If any offender is a student, the age and grade of the student;
- The location at which the incident occurred;
- The type of incident;
- Whether the incident occurred during or outside of regular school hours;
- Where the incident involves a weapon, whether the weapon was a firearm, knife or other weapon;
- The actions taken by the school in response to the incident, including when the incident was reported to law enforcement officials and whether disciplinary action was taken against the offenders; any student discipline or referral action taken against a student/offender, including but not limited to an out-of-school suspension, an involuntary transfer to an alternative placement, an in-school suspension, a referral for community service, a referral for counseling, or a referral to the juvenile justice system, and the duration of such action; and
- The nature of the victim and the victim's age and grade where appropriate.

Each year, the Superintendent is required to submit data on a school district form and for each school in the school district, to SED annually by the date determined by the Commissioner of Education. The *SSEC Summary Data Collection Form* contains data for the current school year and summer months (July 1st through June 30th), including the summer school session. The *SSEC Summary Data Collection Form* also includes information collected in individual incident reports as well as other information relating to school safety and the educational climate. Each incident reported on a school district or school form should have been investigated to verify the facts and to identify the appropriate category for reporting.

Violent and disruptive incidents or infractions of DASA reports, investigation notes, and individual incident reports must be maintained at the school until the youngest person involved in an incident reaches the age of 27 per *NYSED Records Retention and Disposition Schedule LGS-1* and must be made available for review upon request by NYSED and auditors.

New York State determines if a school district is classified as “persistently dangerous” based on two consecutive years’ of a high ratio of violent incidents to enrollment knowns as the *School Violence Index*. Schools designated as persistently dangerous must develop and submit an *Incident Reduction Plan* to NYSED explaining the steps to be taken to increase school safety. In order to be removed from the list, a school Superintendent may mail a petition to the Commissioner of Education. Before the petition for removal is granted, NYSED will review the school’s most recent VADIR data to verify that the school no longer meets the criteria for designation.

The District’s incident reports are prepared by building administrators or clerical staff noting a violent or disruptive incident. The employee completes the report in *PowerSchool* noting the student’s name, date of the incident, a description, and outcome of the incident. Each school year building and District

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level administrators are responsible for completing the SSEC *Summary Data Collection Form* utilizing the NYSED Business Portal.

**SAVE PROGRAM**

The Safe Schools against Violence in Education (“SAVE”) Act was passed by the New York State Legislature and signed into law on July 24, 2000, to address issues of school safety and violence prevention. Education Law §§ 807 and 2801-a, along with Commissioner’s Regulation 155.17 outline procedures that school Districts should follow with respect to school safety plans. Such procedures include developing a District-wide school safety plan and building-level emergency response plans. Section 2801-a prescribes minimum requirements of a District-wide school safety plan and a building-level emergency response plan, which includes policies and procedures relating to responding to certain threats to minimize the effects of emergencies and to facilitate the coordination of schools and school Districts with local and county resources in the event of such emergencies.

Both District-wide and building level plans must be reviewed at least annually and adopted by the Board no later than September 1<sup>st</sup>. With regard to the District-wide safety plan, the District must hold at least one public hearing prior to adoption and allow for public comment for at least thirty days. Once adopted the school District must post their District-wide safety plan on their website. Both the District-wide and building-level plans must be submitted to the State through the NYSED Business Portal within thirty days of adoption. Building-level emergency response plans must also be filed with the State Police and local law enforcement within thirty days of adoption, but no later than October 15<sup>th</sup> each year. Education Law §2801-a requires that every school emergency response plan be confidential and prohibited from disclosure pursuant to Article VI of the Public Officers Law, the Freedom of Information Law (FOIL).

In a case where a school District has failed to adopt a code of conduct or a school safety plan, the Commissioner of Education may, on thirty days’ notice to the District, withhold from the District monies to be paid to such District for the current school year, exclusive of monies to be paid in respect of obligations to the retirement systems for school and District staff and pursuant to collective bargaining agreements, or the Commissioner may direct the District to expend up to such amount upon the development and implementation of a code of conduct and a school District safety plan.

Commissioner’s Regulation 155.17 and Education Law §2801-a also establish the requirements for school District evacuation and lockdown drills. A total of twelve drills must be conducted during the school year and consist of eight evacuation drills and four lockdown drills. Of the twelve required drills, eight must be conducted prior to December 31<sup>st</sup>. The drills must be conducted at different times of the school day and at least one early dismissal drill must be performed. Additionally, for buildings where summer school is conducted, at least two drills must be conducted during summer school, with one of the drills occurring during the first week of the program.

## **OBSERVATIONS AND RECOMMENDATIONS**

Based on our interviews and detailed testing, we provide our observations and recommendations to further strengthen the District's internal controls as they pertain to student related data and services reporting outlined above.

It should be noted that these recommendations are provided to assist management in improving the accounting and internal controls and procedures as they relate to the District's student related data and services. It is important to note that our observations and recommendations are directed toward improvement of the system of internal controls and should not be considered a criticism of, or reflection on, any employee of the District.

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### **STUDENT DATA REPORTING**

#### **Policies and Procedures**

Procedure Performed: We reviewed the District's policies and procedures with regard to the internal controls related to student data reporting.

Observation: No exceptions were found as a result of applying these procedures.

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#### **Student Classification**

Procedures Performed: Tested a sample of students classified as new entrants during the 23-24 school year to determine the following:

- Supporting documentation exists to establish proof of the following:
  - Student's age
  - Residence within the District
  - Immunization records
  - Parental relationship
- The student is accurately classified as enrolled in the student information system.
- The student's school as recorded in the student information system appears reasonable based on the student's age.

Observation: No exceptions were found as a result of applying these procedures.

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### **Attendance**

Procedures Performed: Tested a sample of student attendance records for all schools to ensure supporting documentation existed for those students that were absent, late, or signed out early.

Observation: No exceptions were found as a result of applying these procedures.

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## **STUDENT SAFETY AND SECURITY**

### **Policies and Procedures**

Procedure Performed: We reviewed the District's policies and procedures with regard to the internal controls related to student safety and security.

Observation: We noted the District did not adopt the legally required policy School Safety and Educational Climate (SSEC) Reporting required by 8 NYCRR §100.2(gg)(5). We noted the District does complete the required *SSEC Summary Data Collection* forms to ensure the District has a system in place to track and report information about violent and disruptive behavior to NYSED.

Recommendation: We recommend the District adopt the legally required policy required by 8 NYCRR §100.2(gg)(5). We noted the Board adopted policy no. 5170, *School Safety and Educational Climate Reporting* on May 7, 2024.

Procedure Performed: We reviewed the District's procedures for emergency management, entry control, and building entry in conjunction with the Department of Homeland Security's *School Security Survey*.

Observation: No exceptions were found as a result of applying these procedures.

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### **Evacuation and Lockdown Drills**

Procedures Performed: We reviewed the District's evacuation and lockdown drills conducted during the 2022-2023 school year as well as those drills conducted to date during the 2023-2024 school year to determine the following:

- A total of twelve drills were conducted during the 2022-2023 school year at various times throughout the school day;
- Eight of the twelve drills were evacuation drills;
- Four of the twelve drills were lockdown drills;
- Eight of the twelve drills were conducted prior to December 31<sup>st</sup>; and
- At least one early dismissal drill was conducted.

Observation: We noted the following in regard to the evacuation and lockdown drills:

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- One out of five buildings did not complete the eight required evacuation drills in the 2022-2023 year and the schedule for the 2023-2024 year was going to be short as well. We noted Plainedge Middle School is now scheduled to meet the eight required evacuation drills in the 2023-2024 year.

Recommendation: We recommend the District implement controls to ensure that all required drills are conducted during the year, as well as done at the required increments, in accordance with Education law § 807. This should be inclusive of the eight evacuation school drills at any District building.

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### **School Security Guards**

Procedures Performed: Tested a sample of District security guards to verify the following in accordance with NYS General Business Law Article 7-A § 89:

- The employee is registered as a security guard by the NYS Department of State Division of Licensing Services
- Employee files contained the following items:
  - A completed employment application
  - Photograph of the employee
  - Employee training records
  - Fingerprint clearance
  - Board approval

Observation: No exceptions were found as a result of applying these procedures.

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### **Violent and Disruptive Incident Reporting**

Procedures Performed: We reviewed the District's *SSEC Summary Data Collection* forms to ensure the District has a system in place to track and report information about violent and disruptive behavior to NYSED and are reporting the elements required under Education Law § 2082(3).

Observation: No exceptions were found as a result of applying these procedures.

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### **Safety Planning**

Procedure Performed: We reviewed the District-Wide School Safety Plan for the required elements per Education Law §§ 807 and 2801-a and Commissioner's Regulation 155.17.

Observation: No exceptions were found as a result of applying these procedures.

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Procedure Performed: We reviewed the District's Building-Level Emergency Response Plans for the required elements per Education Law §§ 807 and 2801-a as well as Commissioner's Regulation 155.17.

Observation: No exceptions were found as a result of applying these procedures.

Procedure Performed: We reviewed the District's most recent building condition survey for the required elements per Commissioner's Regulation 155.4.

Observation: No exceptions were found as a result of applying these procedures.

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**CORRECTIVE ACTION PLAN**

The District is required to prepare a corrective action plan in response to any observations contained in the internal audit reports. As per Commissioner's Regulation §170.12, a corrective action plan, which has been approved by the Board, should be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be submitted using the NYSED Business Portal.