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March 23, 2018

Mr. Phil Weinberg  
Deputy Chancellor  
Division of Teaching and Learning  
52 Chambers Street  
Room 320  
New York, NY 10007

Dear Mr. Weinberg

Enclosed is the State Education Department's Final Audit Report of John Dewey High School. As you are aware, the audit assessed whether make-up and targeted recovery credit courses administered at John Dewey High School were in compliance with New York State Education Department regulations and New York City Department of Education requirements.

The audit findings are troubling. Far too many students received course credit they shouldn't have and that is unacceptable. NYCDOE must be accountable for ensuring make-up and credit recovery programs in all its schools are properly administered and provide the education students need to succeed in life. Anything short of that is a disservice to students. Staff training and responsible oversight of credit recovery programs are imperative to the programs' success in providing students a second chance to earn the diplomas they deserve.

Your response to our audit indicates that NYCDOE does not recognize or appreciate the seriousness of the audit findings. NYCDOE must address the findings of this audit and immediately start work on implementing its recommendations so no more students are cheated out of the education they deserve.

As always, I am available to discuss the audit with you further.

Sincerely,

Elizabeth R. Berlin  
Executive Deputy Commissioner

Enclosure

c: Chancellor Betty A. Rosa  
Commissioner MaryEllen Elia  
Senior Deputy Commissioner Jhone Ebert  
Honorable Mayor Bill de Blasio  
NYCDOE Chancellor Carmen Farina



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# Audit Report

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John Dewey High School

for the Period

July 1, 2012 through June 30, 2015

SP-0317-01

March 23, 2018

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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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Thalia J. Melendez, Director of Audit Services  
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Office of Audit Services  
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518 473-4516

March 23, 2018

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

Dear Ms. Fariña:

Enclosed is the final report (SP-0317-01) on the make-up/credit recovery programs implemented at John Dewey High School for the period July 1, 2012 through June 30, 2015. The audit was conducted pursuant to Section 215 of the Education Law.

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

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

Sincerely,

Thalia J. Melendez

Attachments

c: E. Berlin, S. Cates-Williams, E. DeSantis, J. Ebert, D. Labban, C. Hamilton, J. Conroy (DOB), W. Campbell (OSC)

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# Executive Summary

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## Background and Scope of the Audit

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

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

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

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

## Audit Results

The audit found that make-up credit courses did not meet instruction hour eligibility requirements, were not taught by teachers certified in the appropriate subject area, and credit for these courses was awarded to students even though course requirements were not met. Our sample of 280 make-up courses showed that 250 (89%) did not meet instruction hour eligibility requirements, 216 (77%) were taught by teachers that were not certified in the appropriate subject area, 168 of 175<sup>1</sup> (96%) courses had credits awarded inappropriately, and 6 of 22 (27%) students would not have graduated if they had not been awarded credits for which they were not entitled.

In addition, targeted credit recovery courses lacked appropriate documentation to support student enrollment, completed course work, and approvals for students to participate; students enrolled did not meet attendance requirements (for failed classes); and teachers were not certified in the appropriate subject area. We sampled 66 targeted recovery credit courses and found that 48 (73%) were taught by teachers that were not certified in the appropriate subject area, students did not meet failed course attendance requirements for 49 of 66 (74%), and none of the students' participation in targeted credit recovery was approved prior to them taking courses. Based on the 17 courses where students met the attendance requirements to participate in targeted credit

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<sup>1</sup> The population used to determine whether course credit was awarded appropriately equaled 175 (82, 62, and 31 for 2012-13, 2013-14, and 2014-15, respectively) because we only included those courses where students received credit for taking the course per their official transcript.

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

## **Comments of DOE Officials**

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

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# Introduction

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## *Background*

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

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

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

## *Objectives, Scope, and Methodology*

The Office of Audit Services conducted an audit to assess whether make-up/targeted recovery credit courses administered at John Dewey High School were in compliance with New York State Education Department regulations and DOE requirements, and the validity of credits earned by students taking these classes during the 2012-13 through 2014-15 school years.

To accomplish our objectives, we interviewed management and staff at John Dewey High School and the DOE, examined the DOE's High School Academic Policy Reference Guide to identify make-up/targeted recovery credit course requirements. In addition, we reviewed make-up/targeted recovery credit course data, student transcripts, and attendance records.

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

### *Comments of DOE Officials*

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



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## Make-Up/Targeted Credit Recovery Courses

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

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

When eligible students are making up credit through targeted credit recovery during the school year or summer, they receive intensive instruction in their identified deficiency areas of the course. To award credit through targeted credit recovery, schools must meet specific requirements, which include, but are not limited to the following.

- The program must align with applicable New York State commencement-level learning standards; address student course deficiencies; and ensure that students receive equivalent, intensive instruction in the applicable subject area under the direction or supervision of a teacher certified in the subject area in which the student is making up credit.
- A school-based panel, which must include the principal, a teacher certified in the subject area for which the student needs to make up credit, and a guidance director or other administrator must approve a student's participation in the targeted credit recovery program. The school-based panel must document their decision and course outcome using a Course Make-Up Form.

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

### *Make-Up Credit Courses*

We selected a sample of 280 make-up courses from the 2012-13, 2013-14, and 2014-15 school years to determine the number of instruction hours provided, if the instructor was certified in the subject area, and whether credit was awarded appropriately. To determine how often a make-up course met, who taught the course, and whether the course instructor was certified, we used student schedules/transcripts provided by the DOE, and the New York State Education Department's Teacher Certification Lookup. Instruction hours were calculated by multiplying the number of weeks per term (18) by class time (.75 hours/weekly meeting). Our sample testing yielded the following results.

	<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Total</b>
Students sampled <sup>2</sup>	48	41	31	120
Courses sampled	118	112	50	280
Courses that did not meet instruction hour eligibility requirements	95 of 118 (81%)	105 of 112 (94%)	50 of 50 (100%)	250 of 280
Courses taught by teachers not certified in the appropriate subject area	63 of 118 (53%)	108 of 112 (96%)	45 of 50 (90%)	216 of 280
Courses credit was awarded inappropriately <sup>3</sup>	76 of 82 (93%)	61 of 62 (98%)	31 of 31 (100%)	168 of 175

For the entire sample, we found that 250 of 280 (89%) courses did not meet instruction hour eligibility requirements, 216 of 280 (77%) courses were taught by teachers that were

<sup>2</sup> The total population of students sampled equaled 78, as many of the same students were included in more than one sample year.

<sup>3</sup> The population used to determine whether course credit was awarded appropriately equaled 175 (82, 62, and 31 for 2012-13, 2013-14, and 2014-15, respectively) because we only included those courses where students received credit for taking the course per their official transcript. In addition, for each course, credit was deemed appropriately awarded only if the required number of instruction hours was provided, and the make-up course instructor was certified.

not certified in the appropriate subject area, and 168 of 175<sup>3</sup> (96%) courses had credits awarded inappropriately. Additionally, of the 22 students that graduated, 6 (27%) would not have if they had not been awarded credits for which they were not entitled.

High school officials do not follow the DOE High School Academic Policy Reference Guide to provide credit to students that repeat failed courses. As a result, students can graduate because they are awarded credits that they are not entitled to receive.

### *Targeted Credit Recovery Classes*

We selected a sample of 66 courses in which students earned targeted credit recovery credits for the 2013-14 and 2014-15 school years<sup>4</sup> to determine whether course make-up forms documented the school-based panel decision to approve student participation for each course; each student attended at least two-thirds of the class time of the original failed course; the targeted credit recovery course instructor was certified in the subject area; and credit was awarded appropriately.

To satisfy our objectives, we requested course make-up forms, obtained DOE attendance records, and used the New York State Education Department's Teacher Certification Lookup. During our review of course make-up forms, we noted that student attendance rates for failed classes, supporting documentation indicating successful completion of credit recovery, and the approval date to participate in credit recovery were all required to be documented.

As a result, we performed additional testing to determine whether student attendance rates on course make-up forms reconciled with DOE attendance records, successful completion of credit recovery was documented, and the approval date for student participation in targeted credit recovery took place prior to the initiation of course work.

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<sup>4</sup> The 2012-13 school year was not included because DOE officials stated that there were no credit recovery courses administered during this school year.

Our sample testing yielded the following results.

	<b>2013-14</b>	<b>2014-15</b>	<b>Total</b>
Students sampled	20	10	30
Courses sampled	49	17	66
Course make-up forms received	3 of 49 (6%)	16 of 17 (94%)	19 of 66
Courses in which students met attendance requirement (for failed class) per DOE course make-up forms	0 of 49 (0%)	16 of 17 (94%)	16 of 66
Courses in which students did not meet attendance requirement (for failed class) per DOE attendance records <sup>5</sup>	35 of 49 (65%)	14 of 17 (82%)	49 of 66
Courses in which DOE attendance records reconciled with stated attendance on course make-up forms	0 of 49 (0%)	0 of 17 (0%)	0 of 66
Courses taught by teachers not certified in the appropriate subject area	46 of 49 (94%)	2 of 17 (12%)	48 of 66
Course make-up forms that did not include documentation to support completed course work	49 of 49 (100%)	3 of 17 (18%)	52 of 66
Course make-up forms approved before credit recovery course was taken	0 of 49 (0%)	0 of 17 (0%)	0 of 66

For the entire sample, we found that students did not meet failed course attendance requirements for 49 of 66 (74%) courses, none of the students' participation in targeted credit recovery was approved prior to them taking courses, course make-up form attendance data did not reconcile with DOE attendance records, and 48 of 66 (73%) courses were taught by teachers that were not certified in the appropriate subject area.

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<sup>5</sup> The DOE provided period attendance for 40 of the 49 courses sampled for the 2013-14 school year, and 15 of the 17 courses for the 2014-15 school year.

In addition, for the 17 courses where students met the attendance requirements to participate in targeted credit recovery, course make-up forms were only provided for 2 of the courses. Documentation to support course work completed was provided for only 1 of the courses, but for this 1 course, the instructor was not certified in the appropriate subject area. Therefore, we conclude that course credit was not awarded appropriately in any of the 66 courses sampled. Furthermore, for the 16 students that graduated, 12 (75%) received credits that should not have been awarded, therefore they would not have had enough credits to graduate.

High school officials do not follow the DOE High School Academic Policy Reference Guide to provide credit to students that take make-up courses under targeted credit recovery. As a result, students can graduate because they are awarded credits that they are not entitled to receive.

### *Recommendations*

#### **To New York City Department of Education:**

1. Develop and implement policies and procedures to ensure high schools are properly administering make-up and credit recovery programs.
2. Provide training on the proper administration of make-up and credit recovery programs to school personnel responsible for overseeing these programs.

#### **To John Dewey High School:**

3. Adhere to policies set forth in the DOE High School Academic Policy Reference Guide when administering credit make-up and credit recovery courses.
4. Maintain adequate supporting documentation for all students enrolled in make-up credit and credit recovery courses, and the documentation reconciles with DOE student records.

Contributors to the Report

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



**Department of  
Education**

*Carmen Fariña, Chancellor*

*Phil Weinberg, Deputy Chancellor*

March 5, 2018

Thalia J. Melendez  
Director of Audit Services  
New York State Education Department  
Office of Audit Services  
89 Washington Avenue, EB 524  
Albany, NY 12234

RE: Audit Report on Make-up/Credit recovery programs implemented at John Dewey High School (SP-0317-01)

Dear Ms. Melendez:

This letter will serve as the New York City Department of Education's (DOE) formal response to the New York State Education Department's (SED) draft audit report of *Make-up/Credit Recovery Programs Implemented at John Dewey High School (Report)*.

*Introduction*

The DOE's Office of Academic Policy and Systems ("OAPS") is dedicated to the oversight of graduation-related policies and processes, including the academic policies set forth by the state in Part 100.5.

Because this audit is of data from one particular high school within the DOE, which had been previously identified as failing to adhere to key academic policy requirements during the period under audit, the results should not be generalized to the rest of the population of schools and students within the DOE.

*Response to Recommendations*

**To New York City Department of Education:**

**Recommendation 1.** *Develop and implement policies and procedures to ensure high schools are properly administering make-up and credit recovery programs.*

**Response:** This recommendation has already been implemented and was in effect during the audit period. The DOE has developed and implemented policies and procedures for all schools under its jurisdiction, which are outlined in the High School Academic Policy Guide, in section II

(E.) (6.) "Earning Credit after Previously Failing a Course." The DOE regularly monitors schools' adherence to these policies.

**Recommendation 2.** *Provide training on the proper administration of make-up and credit recovery programs to school personnel responsible for overseeing these programs.*

**Response:** This recommendation already has been implemented. All principals are required to complete annual mandatory academic policy trainings on the content of the High School Academic Policy Guide. These trainings have been required since school year 2015-16.

**To John Dewey High School:**

**Recommendation 3.** *Adhere to policies set forth in the DOE high School Academic Policy Reference Guide when administering credit make-up and credit recovery courses.*

**Response:** All schools within the DOE are expected to adhere to the policies set forth in the High School Academic Policy Guide. The DOE will continue to monitor this school's adherence to academic policies, as it does for all schools citywide.

**Recommendation 4.** *Maintain adequate supporting documentation for all students enrolled in make-up credit and credit recovery courses, and the documentation reconciles with DOE student records.*

**Response:** All schools within the DOE are expected to maintain adequate supporting documentation for their courses, and to enter accurate information into DOE data systems.

Students' progress toward completing course and exam requirements is captured in STARS. STARS is the DOE's official record of students' academic programs, grades, and progress toward completing graduation requirements, and reflects schools' alignment to the New York State and New York City academic policies described in the High School Academic Policy Guide. In addition, data related to student attendance is reflected in ATS or on school-based paper records. Data from these source systems were used to conduct this audit.

For all courses, a course syllabus or other form of course content documentation, must be permanently retained at the school. This syllabus demonstrates the course's alignment to New York State standards.

In addition, for credit recovery courses, schools must maintain a panel approval form, in accordance with the requirements in Commissioner's Regulation 100.5 (d) "Making Up Incomplete or Failed Course Credit".

The DOE will continue to monitor this school's adherence to academic policies, as it does for all schools citywide.

Sincerely,



Phil Weinberg  
Deputy Chancellor