

INTERNAL AUDITOR'S REPORT

Miller Place Union Free School District

Physical Education Review *March 2019*

Inherent Risk Rating: High

Control Risk Rating: Low

Audit Opinion: Satisfactory

Purpose/Objectives:

Physical Education is an integral part of school district curriculum and a student's education. Regulations of the Commissioner, Part 135.4. Physical Education require that school districts provide a minimum level of physical education to students per week. The guidance includes specifics regarding the number of times per week and the total number of minutes per week required for each grade level. School districts are also required to develop a detailed Physical Education Plan that must be approved by the Board of Education and the New York State Education Department (NYSED). Testing procedures were conducted to assess the District's compliance with Regulations of the Commissioner, Part 135.4. Physical Education.

The objectives of the testing were to:

- Determine if scheduled gym time for all buildings and grade levels are in compliance with the times per week and minutes per week NYSED requirements
- Verify that each Physical Education teacher has a teaching certification in Physical Education
- Verify that the District has Physical Education Plan
- Verify that the Physical Education Plan has been approved by the Board of Education and NYSED
- Determine if the Physical Education Plan includes all information required by the Regulations of the Commissioner, Part 135.4. Physical Education
- Identify weaknesses, if any, in the internal control process
- Recommend possible enhancements to the process, if applicable

Scope:

We reviewed one-hundred percent (100%) of scheduled gym time for all buildings and grade levels, totaling one-hundred thirty-one (131) classes for the 2018-2019 school year to determine compliance with the objectives noted above. We also requested evidence of a teaching certification in Physical Education for all Physical Education teachers as well as the District's Physical Education Plan.

The details regarding the times per week and minutes per week requirement as per Regulations of the Commissioner, Part 135.4. Physical Education and the results of whether or not each grade level is in compliance with each requirement are listed below.

Grade	Compliance Criteria:	In Compliance	Compliance Criteria:	In Compliance
	Minutes per week		Times per week	
K	120 minutes	No	5	No
1	120 minutes	No	5	No
2	120 minutes	No	5	No
3	120 minutes	No	5	No
4	120 minutes	No	3	Yes
5	120 minutes (5th & 6th have option of secondary standards)	No	3	Yes
6	120 minutes (5th & 6th have option of secondary standards)	Yes - follow secondary	3	Yes
7	average of 90 minutes	Yes	2 or 3, alternating	Yes
8	average of 90 minutes	Yes	2 or 3, alternating	Yes
9	average of 90 minutes	Yes	2 or 3, alternating	Yes
10	average of 90 minutes	Yes	2 or 3, alternating	Yes
11	average of 90 minutes	Yes	2 or 3, alternating	Yes
12	average of 90 minutes	Yes	2 or 3, alternating	Yes

Observation and Recommendation #1

We noted that grades K – 5 are not in compliance with the minutes per week requirement and grades K – 3 are not in compliance with the times per week requirement. It should be noted that the gymnasium and cafeteria are a shared space at the primary school, so it is not possible to add gym classes or extend gym times for grades K – 2.

- *We recommend that the District consider assessing alternative ways to meet the compliance requirements noted above.*

Observation and Recommendation #2

We noted that the District does not have a Physical Education Plan. Although we were provided with a Physical Education curriculum plan, it did not include all of the information required by the Regulations of the Commissioner, Part 135.4. Physical Education.

- *We recommend that the District prepare a Physical Education Plan that addresses all information required by the Regulations of the Commissioner, Part 135.4. Physical Education. We also recommend that the Board of Education review and approve the Physical Education Plan and that the Plan be submitted to the NYSED for approval.*

Observation

We verified that all Physical Education teachers have a teaching certification in Physical Education.

- *No recommendation at this time.*

Audit Comment:

The District's controls surrounding the Physical Education function are operating effectively. However, the implementation and reinforcement of the recommendations noted above will provide for increased compliance within the control environment.