



**Patchogue-Medford School District  
Review of School Session Days**

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**Revised  
September 2018**



**CERINI**  
*&*  
**ASSOCIATES** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

September 2018

The Board of Education  
Patchogue-Medford Union Free School District  
241 South Ocean Avenue  
Patchogue, NY 11772  
Board of Education:

We have been retained to function as the internal auditor for the Patchogue-Medford Union Free School District (hereinafter, "the District"). Our responsibility is to assess internal control systems in place within the District, and to make recommendations to improve upon possible control weaknesses or deficiencies. In doing so, we hope to provide assurance to the District's Board, management, and residents that the fiscal operations of the District are being handled appropriately and effectively.

**BACKGROUND:**

The State released memorandums in April 2017 that provided guidance and clarification regarding session days, the school calendar, and reporting of attendance data for State Aid purposes. The memorandums contained information regarding the requirement that school districts be in session for all students for not less than 180 days and provided clarification regarding what can and cannot be included as a session day. To be included in the required 180 days of session, the amount of actual instruction time must be at least 5 hours per day and a minimum of 25 hours per week for elementary students (grades K-6), and at least 5.5 hours per day and a minimum of 27.5 hours per week for secondary students (grades 7-12).

In December 2017, the P-12 Education Committee proposed that the Board of Regents amend Section 175.5 of the Commissioner's Regulations relating to the minimum instruction requirement for State Aid. The proposed regulation changes were meant to provide districts more flexibility in establishing the school calendar, while also providing students with the appropriate amount of instructional time. One of the changes proposed in the amendment involves changing the required daily minimum amount of instructional time to an hourly requirement spread out over the entire school year for 180 days. A minimum of 900 instructional hours will be required for pupils in full-day kindergarten and grades 1-6, and a minimum of 990 instructional hours will be required for pupils in grades 7-12. Since the December 2017 proposed amendment, there have been two memorandums (April 2018 and June 2018) regarding the proposed amendment §175.2 and 175.5 of the Regulations of the Commissioner of Education Relating to the Minimum Instruction Requirement for State Aid. These memorandums have provided additional clarification of and/or changes to the guidance regarding session days, the school calendar and reporting of attendance data for State Aid purposes. The P-12 Education Committee has clarified that "the proposed regulations will be in effect for school years beginning with 2018-19 [and] the existing regulation will still apply for the 2017-18 school year calendars." The Board of Regents met September 17, 2018 to discuss the proposed amendments and unanimously passed the proposed amendments to be effective October 3, 2018.

In September 2017, the District requested that we perform a review of the District's 2017-18 calendar to assess compliance with State regulations and determine if there was any impact on the District's eligibility for State Aid. Since the State's recent amendments to the regulations, the District requested that we re-assess its compliance with the regulations for 2017-18 (Attachment A) and perform an analysis of the District's calendar for the 2018-19 school year (Attachment B).

**SCOPE:**

The scope of our review entailed assessing the amount of instructional time provided to the District's elementary and secondary students and the District's compliance with the State's minimum instruction requirements for State Aid.

**RESULTS OF REVIEW FOR THE 2017-18 SCHOOL YEAR CALENDAR**

**Minimum Hours Requirement**

The State requires that school districts be in session for all students, including those with disabilities, for not less than 180 session days. A session day is defined as eligible for State Aid when the school day is not less than 5 hours for grades K-6, and not less than 5.5 hours for grades 7-12. Daily session hours include:

- time spent by students in actual instructional or supervised study activities, exclusive of time allowed for lunch/recess/passing time, and
- hourly units of time spent by all teachers and other instructional staff within a grade level or school building attending staff development activities relating to the implementation of new high learning standards and assessments as authorized by section 3604(8) of Education Law.

**Assessment:** Through our review of State guidelines and the District calendar, we noted that the 2017-18 bell schedule did not allow the District to meet State regulations surrounding the required daily instructional hours for grades K-5 or grades 7-12 (see Attachment A).

**Types of School Day**

There are different types of days that can be included in the 180-day requirement. These include 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. Session days held in July or August (except superintendent's conference days scheduled during the last two weeks of August) will not count toward the 180-day requirement. This is further discussed in the section below.

**A. Superintendent's Conference Days**

A district may include up to 4 superintendent's conference days per school year in the 180-day requirement when at least two of those conference days' staff development activities relate to the implementation of high learning standards and assessments are provided. Currently, sections 175.5 and 3604(8) of the Education Law mandate that superintendent's conference days may include general staff orientation, curriculum development, and in-service education or parent-teacher conferences (PTC) and may be used in hourly units totaling no more than 5 hours for elementary grades and 5.5 hour for secondary grades for each conference day.

**Assessment:** There are 4 superintendent's conference days scheduled for each grade level. These conference days are scheduled on days when no instructional time is provided. We noted that superintendent's conference days are scheduled for the elementary and secondary levels and are

scheduled for more than the required amount of time. Therefore, the superintendent's conference days that were scheduled for K-12 will count toward their 180 session days.

### **B. Early Dismissals & Regents Days**

School district officials may schedule as many as 4 shortened instruction days each semester for parent-teacher or staff conferences for part of the day provided that during the week in which the shortened instruction days occur, the minimum number of weekly hours of instruction are still provided. Therefore, districts that normally provide more than the minimum hours of instruction per week can conduct shortened instruction days that counts toward the required 180 days. However, for districts that do not provide more than the minimum hours per week, district officials may combine a shortened instruction day with one or more hours of a superintendent's conference day to satisfy the minimum daily requirements (5.0 hours for grades K-6, 5.5 hours for grades 7-12).

Additionally, Regents days, including rating days, count toward fulfilling the 180 required days of instruction, and attendance need not be taken on such days. The State stipulates that session days should not be scheduled after the June Regents examination period for any grade level nor should elementary students have half days scheduled on days that count as Regents examination days as these days will not count toward the 180 days. However, the State also stipulates that for students in grades 5-12 taking local final examinations during the Regents examination period in January or June in a block-time format similar to the format for Regents examinations, attendance need not be taken and the minimum school day length requirement may be waived on such days. Furthermore, such days will count toward the 180 required days of instruction.

**Assessment:** During the 2017-18 school year, the District scheduled shortened instruction days/early dismissals for grades K-5 only. State regulations stipulate that students must attend school on "the last scheduled day...unless a superintendent's conference day is held on that date. However, if the school schedules individual work for that day with students...school officials may schedule an early dismissal for pupils who do not require such attention." In addition, State regulations stipulate that early dismissals scheduled for kindergarteners enrolled in the District's full-day kindergarten program do not count toward the 180 days. The District had shortened instruction days scheduled on the last two days of school on which neither a PTC nor a superintendent's conference day is scheduled for grades K-5. Since these scheduled shortened instruction days do not follow State regulations and prevent the District from meeting the required weekly hours, neither will count as a session day.

## **RESULTS OF REVIEW FOR THE 2018-19 SCHOOL YEAR CALENDAR**

### **Annual Hourly Requirement**

Beginning with the 2018-19 school year, all school districts must be in session for at least 180 school days, and during those 180 school days students must be provided with the following:

- An annual minimum of 450 instructional hour for half-day kindergarten;
- An annual minimum of 900 instructional hour for grades K-6; and
- An annual minimum of 990 instructional hour for grades 7-12.

**Assessment:** To be in compliance with the annual aggregate minimum hours of current regulations, the District modified the start and end times for the 2018-19 school year (see Attachment B). Although we recognize and commend the District for its proactive efforts to conform to the amendments in State regulations, the District will be short approximately 1.37

hours for grades 9-12 for the 2018-19 school year. Based on the revised Section 175.5, “in the event that a school district has a total deficiency in hours that equals a fraction of hours per day...such deficiency shall be rounded up to the next whole day” for State Aid deduction purposes. However, through our conversations with NYSED, it was noted that should the deficiency in hours apply to a portion of the grade levels, a calculation would be performed to prorate the State Aid deduction using the average daily attendance (i.e. taking the percentage of the total average daily attendance that those grade levels represent for the school year and multiplying it by the daily State Aid rate and the number of days a district is deficient by). As such, the amount of the State Aid loss would be minimal.

### **Types of School Day & Instructional Hours**

Due to the changes in State regulations, there have been modifications to how much instructional time can be credited for different types of school days.

#### **A. Superintendent’s Conference Days**

New regulations state that the number of hours that can be credited toward annual instruction time for superintendent’s conference days will be based on the average scheduled school day including time spent in homeroom, lunch, recess, and/or passing time. Moreover, districts have the opportunity to receive credit for more instructional time for superintendent’s conference days as most districts have bell schedules that are longer than 5 hours at the elementary levels and 5.5 hours at the secondary levels.

**Assessment:** Based on the changes to the calculation of instructional time that can be credited for a superintendent’s conference day, the District can claim 6.42 hours for the four superintendent’s conference days scheduled for grades K-5, 6.57 hours for grades 6-8, and 6.60 hours for grades 9-12. As such, the superintendent’s conference days scheduled will count towards the annual aggregate minimum hours.

#### **B. Regents Days**

Based on NYSED’s *Instructions for Using the 2018-2019 School Year Model Calendar*, a district can “claim the greater of [its] regular instructional day or six hours.” In addition, based on our discussions with NYSED and amendments made relating to how minimum instruction time is being interpreted and calculated, “districts may hold any number of partial days of any length as long as they meet the annual aggregate minimum instructional hours over the course of 180 days of session,” including the last day of school.

**Assessment:** Since the six-hour allotment given by the State for Regents and Rating days is greater than the District’s normal “instructional” day, all of the Regents examination and Rating days scheduled in the 2018-19 school year will count as six hours towards the District’s annual aggregate minimum hours. Lastly, the shortened instruction day scheduled on the last day of school for grades K-5 in 2018-19 will count towards the annual aggregate minimum hours since instructional time is being provided on those days.

### **CONCLUSION:**

Based on our interpretation of the State regulations and the amendments made effective October 3, 2018 relating to the guidelines and reporting for State Aid purposes, the District will meet the required session days for grade 6 for the 2017-18 school year. Use of the 2017-18 bell schedule inhibits the District

from meeting the necessary instructional hours per day for grades K-5 and grades 7-12. However, the District revised its bell schedule for the 2018-19 school year in an effort to meet State guidelines and to ensure its students are receiving the necessary instructional time. Based on the amended regulations, the District will meet the stipulations of the aggregate annual minimum hours as required by NYSED for grades K-8 and will be short approximately 1.37 hours of the required 990 hours for grades 9-12 for the 2018-19 school year.

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We would like to thank the District staff for their cooperation and professionalism during our review.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor, in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures. Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

A handwritten signature in black ink that reads "Cerini & Associates LLP". The signature is written in a cursive, flowing style.

Cerini & Associates, LLP  
Internal Auditors

**Attachment A  
2017-18 Analysis**

	Grade	
	K-6	7-12
Required daily session hours	5	5.5
Required weekly session hours	25	27.5

Instructional Time Calculation (2017-18)				
Regular Day				
	K-5	6	7-8	9-12
Start Time	9:25 AM	8:20 AM	8:20 AM	7:50 AM
End Time	3:10 PM	2:35 PM	2:35 PM	1:50 PM
Total (hours)	5.75	6.25	6.25	6.00
Less: Lunch/recess/passing time (hours)*	(1.33)	(1.17)	(1.17)	(1.25)
<b>Total Instructional Hours/Day</b>	<b>4.42</b>	<b>5.08</b>	<b>5.08</b>	<b>4.75</b>
<b>Total Instructional Hours/Week</b>	<b>22.08</b>	<b>25.42</b>	<b>25.42</b>	<b>23.75</b>

*\* There is no passing time for the elementary grade levels*

**Attachment B  
2018-19 Analysis**

Minimum annual aggregate hours	Grade	
	K-6	7-12
	900	990

Instructional Time Calculation (2018-19)				
	Regular Day			
	K-5	6	7-8	9-12
Start Time	9:00 AM	8:10 AM	8:10 AM	7:20 AM
End Time	3:25 PM	2:44 PM	2:44 PM	1:56 PM
Total (hours)	6.42	6.57	6.57	6.60
Less: Lunch/recess/passing time (hours)*	(1.33)	(1.13)	(1.13)	(1.23)
<b>Total Instructional Hours/Day</b>	<b>5.08</b>	<b>5.43</b>	<b>5.43</b>	<b>5.37</b>
<b>Annual Aggregate Hours</b>	<b>922.75</b>	<b>996.80</b>	<b>996.80</b>	<b>988.63</b>

*\* There is no passing time for the elementary grade levels*