

ALAN G. HEVESI
COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

August 13, 2004

Mr. Richard P. Mills
Commissioner
New York State Education Department
State Education Department
Albany, New York 12234

Re: Report 2004-F-01

Dear Mr. Mills:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the New York State Education Department, to implement the recommendations contained in our audit report *Compliance with Section 3602 Subdivision 26 of the State Education Law* (Report 2002-S-7).

Background, Scope and Objectives

The State Education Department (Department) oversees local school boards and monitors compliance with education laws and regulations. There are approximately 2.8 million students in more than 4,300 schools that receive public education. It has become widely accepted that schools should incorporate information technology into their curriculums and that each student should have ample opportunity to use a computer during his or her learning experience. In recognition that planning is essential to achieving complete technology integration into instruction programs, the State Legislature enacted Section 3602, Subdivision 26 of the Education Law. This section requires that beginning in the 1999 school year, school districts must produce and maintain an instructional technology plan for the use of computer technology equipment. Development of the plan makes the school district eligible for aid pursuant to this section of the Education Law. During the 2001-2002 school year, districts received about \$3 million in Learning Technology Grants and about \$35 million in Federal Title III funding the Technology Literacy Challenge Fund Program. With the passage of the No Child Left Behind Act the Instructional Technology Plan has become a component of the Federal Title II D application process.

Our initial audit report, which was issued on December 13, 2002, assessed school district compliance with the requirements for providing an instructional technology plan as specified by Article 73, Section 3602, Subdivision 26 of the New York State Education Law and Department

monitoring and oversight of school districts efforts to provide instructional technology plans. Our report questioned whether school districts are preparing the necessary plans. We surveyed 130 school districts about their plans and over half failed to respond to our survey, an indication that plans were not being prepared. Our review of the sample of plans that were prepared found that the plans varied widely in their level of detail and thoroughness. We concluded that there was more than a minimal risk that the plans and school districts were not in compliance with the Education Law and Regulations. The objective of our follow-up, which was conducted in accordance with Generally Accepted Government Auditing Standards, was to assess the extent of implementation, as of April 28, 2004, of the four recommendations included in our initial report.

Summary Conclusions and Status of Prior Audit Recommendations

We found that Department officials have addressed the matters identified in our initial report. Of the four prior audit recommendations, Department officials have implemented all of them.

Follow-up Observations

Recommendation 1

Develop specific guidelines consistent with the Education Law and Commissioner's Regulation for school districts to follow in the preparation of technology plans.

Status - Implemented

Agency Action - The Department provided us with copies of a model technology plan and a compliance checklist. The compliance checklist provides a list of components needed to meet Instructional Technology Plan requirements. These documents provide all school districts with guidelines for the preparation of their instructional technology plan. Department officials told us that these documents were made available to school districts on the Department's web site. Each district was instructed to review their plan using the compliance checklist before submitting it to the Department for review.

Recommendation 2

Review technology plans for compliance with the Education Law and the Commissioner's Regulation and develop formal guidance to follow in the evaluation of instructional technology plans.

Status - Implemented

Agency Action - The Department developed a compliance checklist that they use in their review of school district Instructional Technology Plans. This checklist allows the Department to ensure that Instructional Technology Plans meet all the requirements set forth in the Education Law and the Commissioner's Regulations. We reviewed the Instructional Technology Plans for four districts from the listing of 691 districts submitting Title II D consolidated applications and found the Department had reviewed and approved the Instructional Technology Plans for all four districts.

Recommendation 3

Develop multiple methods, such as holding workshops and sharing best practices, to instruct school districts to prepare adequate technology plans.

Status - Implemented

Agency Action - The Department held four training sessions during the 2002-2003 school year. These sessions were designed to help school districts prepare adequate Instructional Technology Plans. They provided us with a summary of these four sessions and we reviewed the agenda for two of these sessions.

Recommendation 4

Ensure that all school districts submit a technology plan and follow up with those districts that do not have a plan.

Status - Implemented

Agency Action - With the passage of the No Child Left Behind Act (Act), the Instructional Technology Plan has become a component of the Federal Title II D application process. Therefore, any district requesting Title II D funding must submit an Instructional Technology Plan that is in compliance with not only State Education Law and the Commissioner's Regulations, but also the Act in order to receive Title II D funding.

The Department developed a follow-up letter that was sent to districts that failed to meet the requirements of the Title II D application process. We reviewed a sample of 10 applications and noted that 9 of the 10 did incorporate an Instructional Technology Plan in the original submission. In the one exception, the Department adhered to their procedures and followed up with the district.

Major contributors to this report were Brian Mason, Karen Bogucki and David Pleeter.

We thank Department management and staff for the courtesies and cooperation extended to our auditor during this process.

Very truly yours,

Steve Sossei
Audit Director

cc: Robert Barnes, Division of the Budget