

AUDIT REPORT



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF FINANCIAL AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on the Department of Education's Compliance with Reading First Program Spending Guidelines

FK09- 079A

October 26, 2009



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, §93, of the New York City Charter, my office has audited the Department of Education's compliance with Reading First Program spending guidelines.

The Reading First program (Reading First) was created under the federal No Child Left Behind Act (NCLB) of 2001. Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and was intended to serve poorly-performing, low-income students. Under the program, states received formula grants from the federal government to apply to scientifically-based reading programs. Local educational agencies (LEAs) then applied for grants from states. During Fiscal Year 2008, the New York City Department of Education (DOE) received \$34.4 million in Reading First funds from New York State and expended these funds on 118 schools—64 public and 54 non-public. Audits such as this provide a means of ensuring that City agencies fulfill their mandated responsibilities and are accountable for the use of public funds.

The results of our audit, which are presented in this report, have been discussed with officials from the Department of Education and their comments have been considered in preparing this report. Their complete written responses are attached to this report.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at audit@Comptroller.nyc.gov or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in black ink that reads 'William C. Thompson, Jr.'.

William C. Thompson, Jr.

WCT/fh

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*The City of New York
Office of the Comptroller
Bureau of Financial Audit*

**Audit Report on the
Department of Education's Compliance with
Reading First Program Spending Guidelines**

FK09-079A

AUDIT REPORT IN BRIEF

The Reading First program (Reading First) was created under the federal No Child Left Behind Act (NCLB) of 2001. Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and was intended to serve poorly-performing, low-income students. Under the program, states received formula grants from the federal government to apply to scientifically-based reading programs. Local educational agencies (LEAs) then applied for grants from states. The initial New York State grant covered the period 2003-2006 and the second grant covered the period 2006-2009.

During Fiscal Year 2008, the New York City Department of Education (DOE) received \$34.4 million in Reading First funds from New York State and expended these funds on 118 schools—64 public and 54 non-public. Federal and State guidelines stipulated that public elementary schools selected for Reading First should be among those with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data, as well as on their neighboring non-public elementary schools. These guidelines also stipulated that funds were to be used for scientifically-based reading programs for students enrolled in kindergarten through third grade, professional development, and screening, diagnostic, and assessment tools. Additionally, NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE required key Reading First program personnel to have teaching and reading licenses.

Reading First will end on June 30, 2010, since its federal statute was not renewed and Congress discontinued funding for the program.

Audit Findings and Conclusions

DOE did not comply with Reading First federal and State spending guidelines because it failed to systematically identify and fund public elementary schools with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current

available data, as well as on their neighboring non-public elementary schools. Therefore, Reading First expenditures were fundamentally flawed because for the most part they were not expended on the most deserving schools. Further, DOE did not provide us adequate supporting documentation—such as bills and invoices detailing amounts billed, descriptions, quantities, delivery locations, and recipients of goods and services—for \$9.5 million of \$14.9 million of Reading First OTPS expenses as follows:

- DOE did not provide us documentation demonstrating that goods and services were provided for Reading First schools only for expenses totaling \$9.3 million although the documentation did show that the expenses were reasonable and appropriate.
- DOE did not provide us documentation demonstrating that goods and services were reasonable, appropriate, and for Reading First schools only for expenses totaling \$164,433.

DOE also expended Reading First funds totaling \$42,094 on goods and services that were not incurred during Fiscal Year 2008, not for Reading First schools and grades, and not related to Reading First.

Additionally, our examination of DOE’s OTPS expenditures revealed that DOE spent \$3.9 million to support an Internet portal that was difficult or impossible for users to access because of connectivity issues. DOE shut down the portal on June 30, 2009, because of these issues and a lack of funding. Since DOE spent \$3.9 million on the portal and supporting devices, software, and services during our audit period—and *at least* \$34.4 million in total—DOE should have ensured that the portal was properly developed and implemented and ultimately, that the portal was in fact usable.

Also, Reading First program personnel were not properly qualified because they did not have reading licenses as required by NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE.

Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and was specifically intended to serve poorly-performing, low-income students. Therefore, DOE should have spent Reading First funds solely on the most deserving schools and ensured that Reading First program personnel were properly qualified to assist all students in achieving reading proficiency.

Audit Recommendations

Since the Reading First program is ending on June 30, 2010, DOE will not be selecting new schools and hiring new program personnel for Reading First. Further, DOE shut down the “iREAD first” Internet portal on June 30, 2009. Therefore, we do not make any program-specific recommendations. However, DOE generally should:

- Expend federal and State grant money only for its intended purpose and populations, and in accordance with federal and State guidelines.
- Monitor grant expenditures and ensure that they are reasonable, appropriate, and comply with federal and State guidelines.
- Maintain adequate supporting documentation—including bills, invoices, and receiving reports—for all federal and State grant expenditures.
- Require employees that authorize payments to compare receiving reports to invoices prior to rendering payments to vendors.
- Ensure that Internet portals and Web sites are properly developed, implemented, and functional.
- Employ only properly qualified pedagogical employees.

INTRODUCTION

Background

Reading First was created under the federal NCLB Act of 2001. Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and was intended to serve poorly-performing, low-income students. Under the program, states received formula grants from the federal government to apply to scientifically-based reading programs. LEAs then applied for grants from states. The initial New York State grant covered the period 2003-2006, and the second grant covered the period 2006-2009.

During Fiscal Year 2008, DOE received \$34.4 million in Reading First funds from New York State and expended these funds on 118 schools—64 public and 54 non-public. Federal and State guidelines stipulated that public elementary schools selected for Reading First should be among those with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data, as well as on their neighboring non-public elementary schools. These guidelines also stipulated that funds were to be used to support scientifically-based reading programs for students enrolled in kindergarten through third grade, to increase professional development to ensure that all teachers had the skills needed to teach these programs effectively, and to use screening and diagnostic tools and classroom-based instructional reading assessments to monitor and measure student progress in reading. Additionally, NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE required key Reading First program personnel to have teaching and reading licenses.

Reading First will end on June 30, 2010, since its federal statute was not renewed and Congress discontinued funding for the program.

Objectives

The objectives of this audit were to determine whether DOE:

- Complied with U.S. Department of Education Reading First spending guidelines and the New York State Education Department's sub-grant application relating to school selection and allowable types of expenditures,
- Obtained, maintained, and reviewed adequate supporting documentation to determine whether expenditures were reasonable, appropriate, and for Reading First schools only, and
- Ensured that Reading First program personnel were properly qualified.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

This audit covered the period July 1, 2007, through June 30, 2008 (Fiscal Year 2008).

To obtain an understanding of the policies, procedures, and regulations governing the Reading First program, we interviewed DOE officials and reviewed U.S. Department of Education Office of Elementary and Secondary Education's *Guidance for the Reading First Program*, NCLB Federal Teacher Quality Requirements, New York State Education Department's *Reading First Program 2006-2009* sub-grant application, DOE Reading First Grant Application for 2006-2009, and DOE procedures for OTPS purchases.

U.S. Department of Education Reading First spending guidelines and the New York State sub-grant application for 2006-2009 stipulated that public elementary schools selected for Reading First should be among those with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data, as well as on their neighboring non-public elementary schools. Further, DOE indicated that it identified schools with the highest percentages of students reading below grade level and the highest poverty levels based on percentages of students scoring at levels one and two on the fourth grade English Language Arts (ELA) exam and free lunch eligibility, respectively. To determine whether DOE selected Reading First schools properly, we obtained 2005-2006 ELA exam and free lunch eligibility percentages from New York State Accountability and Overview Reports for all public schools serving students in kindergarten, first, second, or third grade classes. (Data contained in these reports is certified by school officials and submitted to the New York State Education Department.) We then averaged the percentages, ranked schools based upon these averages, and determined whether Reading First schools were among those schools with the highest average percentages of students reading below grade level and eligible for free lunch.

We obtained from DOE a list of Reading First OTPS expenditures for Fiscal Year 2008. This list included payments to 430 vendors and totaled approximately \$15.2 million. To verify the completeness of this listing, we compared the total expenditures on this list to the total amount reimbursed by New York State. We then sorted this list by vendor and identified vendors that were paid more than \$1 million, between \$10,000 and \$1 million, and between \$500 and \$10,000. There were a total of 229 vendors paid at least \$500 that received payments totaling \$15,152,130. We selected a sample of 41 vendors that received payments totaling \$14,903,918 as follows:

- We selected all three vendors paid more than \$1 million and all 18 vendors paid \$10,000–\$1 million, and

- We randomly selected 20 of the 208 vendors paid \$500–\$10,000.

To determine whether DOE maintained adequate supporting documentation to ensure that OTPS expenditures were reasonable, appropriate, and for Reading First schools only, we requested and reviewed supporting documentation—such as bills, invoices, contracts, and packing slips. We also checked whether DOE received applicable discounts.

DOE developed an Internet portal—“iREAD first”—to provide Reading First personnel access to lesson-planning, instructional and professional development, and other resources, as well as to student assessment data and reports. To gain an understanding of the functions and capabilities of this Reading First portal, we viewed the portal and reviewed task order requirements and design documents. We also reviewed job descriptions for key Reading First personnel to ascertain usage and monitoring responsibilities for the portal. We then obtained and reviewed portal usage reports to determine whether and to what extent Reading First personnel used the portal.

We obtained and reviewed purchase orders, invoices, and contracts to identify and quantify costs associated with the portal, including: development, maintenance and upgrades, supporting devices, software, and Internet connectivity services. These costs are included in the above-discussed Reading First OTPS expenditures totaling \$14,903,918.

We obtained a list of Reading First Personal Service (PS) expenditures for Fiscal Year 2008 from DOE. To verify the completeness of this listing, we compared the total expenditures on this list to the total amount reimbursed by New York State. There were a total of 2,106 individuals whose salaries amounted to a total of \$14,234,024 in Reading First funding. We selected a sample of 20 individuals as follows:

- We randomly selected 10 of the 162 individuals paid more than \$10,000. These 162 individuals received payments totaling \$12,362,296.
- We randomly selected 10 of the 1944 individuals paid less than \$10,000. These 1944 individuals received payments totaling \$1,871,728.

To determine whether these individuals were properly qualified, we reviewed DOE employee records such as licenses, employment history, and recommendations, and checked whether employees met NCLB Federal Teacher Quality Requirements, as well as New York State sub-grant application and DOE requirements. We also confirmed Reading First program personnel teaching and reading license information and status on the New York State Education Department’s Office of Teaching Initiatives TEACH Online Services System.

The results of the above tests, while not projected to their respective populations, provided a reasonable basis for our conclusions in relation to our audit objectives.

Discussion of Audit Results

The matters covered in this report were discussed with DOE officials during and at the conclusion of this audit. A preliminary draft report was sent to DOE officials and discussed at an exit conference held on September 8, 2009. On September 15, 2009, we submitted a draft report to DOE officials with a request for comments. We received a written response from DOE on September 29, 2009, in which DOE agreed with five of the six general (non-program-specific) recommendations.

In its response, DOE stated:

As the Reading First program is ending, the Report does not make any program specific recommendations. Rather, the Comptroller makes six general recommendations, five of which are obvious and with which we certainly agree, even though . . . we disagree with the specific Reading First assertions upon which those recommendations are based.

The only recommendation with which we disagree is Recommendation #4, "Require employees that authorize payments to compare receiving reports to invoices prior to rendering payments to vendors." That recommendation is not feasible given the size and complexity of the Department.

Specific DOE comments and our rebuttals are contained in the relevant sections of this report. The full text of the response received from DOE is included as addendum to this report.

FINDINGS

DOE did not comply with Reading First federal and State spending guidelines because it failed to systematically identify and fund public elementary schools with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data, as well as on their neighboring non-public elementary schools. Therefore, Reading First expenditures were fundamentally flawed because for the most part they were not expended on the most deserving schools. Further, DOE did not provide us adequate supporting documentation—such as bills and invoices detailing amounts billed, descriptions, quantities, delivery locations, and recipients of goods and services—for \$9.5 million of \$14.9 million of Reading First OTPS expenses as follows:

- DOE did not provide us documentation demonstrating that goods and services were provided for Reading First schools only for expenses totaling \$9.3 million although the documentation did show that the expenses were reasonable and appropriate.
- DOE did not provide us documentation demonstrating that goods and services were reasonable, appropriate, and for Reading First schools only for expenses totaling \$164,433.

DOE also expended Reading First funds totaling \$42,094 on goods and services that were not incurred during Fiscal Year 2008, not for Reading First schools and grades, and not related to Reading First.

Additionally, our examination of DOE's OTPS expenditures revealed that DOE spent \$3.9 million to support an Internet portal that was difficult or impossible for users to access because of connectivity issues. DOE shut down the portal on June 30, 2009, because of these issues and a lack of funding. Since DOE spent \$3.9 million on the portal and supporting devices, software, and services during our audit period—and *at least* \$34.4 million in total—DOE should have ensured that the portal was properly developed and implemented and ultimately, that the portal was in fact usable.

Reading First program personnel also were not properly qualified because they did not have reading licenses as required by NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE.

Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and was specifically intended to serve poorly-performing, low-income students. Therefore, DOE should have spent Reading First funds solely on the most deserving schools and ensured that Reading First program personnel were properly qualified to assist all students in achieving reading proficiency.

These findings are discussed in detail in the following sections of this report.

DOE Did Not Spend Funds on Schools with the Highest Percentages Of Students Reading Below Grade Level and Highest Poverty Levels

DOE did not spend Reading First funds on public elementary schools with the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data, as well as on their neighboring non-public elementary schools, as required by federal and State guidelines. Since the second Reading First grant started with the 2006-2007 school year, DOE should have identified and funded those public elementary schools with the highest percentages of students reading below grade level and poverty levels in the 2005-2006 school year. Instead, DOE first funded 38 public elementary schools that previously participated in Reading First. These schools received funds under the initial Reading First grant and were selected based on data for the 2002-2003 school year and on criteria added by a former DOE Deputy Chancellor. DOE then asked Regional Superintendents to recommend other public elementary schools for Reading First and funded an additional 26 schools. Consequently, only 16 of 64 public elementary schools that received Reading First funds in Fiscal Year 2008 were among the most deserving schools—those with the highest percentages of students reading below grade level and highest poverty levels. In fact, DOE funded 17 public elementary schools in which the majority of students met or exceeded reading standards. Further, one of these 17 schools also did not meet DOE’s poverty criteria. (See Appendix I for a list of all public elementary schools and their percentages of students reading below grade level, poverty levels, and Reading First status.)

DOE also failed to properly identify and fund non-public elementary schools in accordance with federal and State guidelines. As noted, DOE should have funded non-public elementary schools neighboring those public elementary schools that had the highest percentages of students reading below grade level and the highest poverty levels, based on the most current available data. However, as with public elementary schools, DOE first funded 26 non-public elementary schools that previously participated in the Reading First program. DOE Reading First and Bureau of Nonpublic Schools personnel then worked to identify non-public elementary schools neighboring the 64 public elementary schools selected under the second Reading First grant and funded an additional 28 non-public schools. As the public elementary school selection itself was erroneous, DOE may not have funded the most deserving non-public elementary schools.

Reading First was established to ensure that every student could read at or above grade level by the end of the third grade and intended to serve poorly-performing, low-income students. Therefore, DOE should have spent Reading First funds solely on the most deserving schools.

DOE Response: “The Report correctly notes that the public elementary schools selected for Reading First should be from ‘among those in the district with the highest percentage reading below grade level and the highest percentage of children living in poverty,’ but wholly omits the requirement clearly stated in the guidance that the district ‘must consider the capacity of the school to effectively implement Reading First activities.’ That requirement is vital for the Comptroller and the public to understand, because it

would be wholly irresponsible for the Department to pour federal grant resources into schools that it determined were unwilling or unable to effectively implement the program.”

Auditor Comment: U.S. Department of Education Reading First spending guidelines stipulate: “A local educational agency that receives a Reading First subgrant *may only* distribute funds to schools within that LEA that are both:

1. Among the schools served by the LEA with the highest percentages or numbers of students in kindergarten through grade 3 reading below grade level, based on the most current data available; and
2. Identified for school improvement under Title I, Part A or have the highest percentages or numbers of children counted for allocations under section Title I, Part A.” (Emphasis added.)

Further, the State grant application stipulated:

“In selecting buildings to participate in Reading First grant activities, LEAs *must* consider the need to improve instruction based on the percentage of children in reading below grade level and the number of children from families at or below the poverty level. Schools selected should be among those in the district with the highest percentage of children reading below grade level and the highest percentage of children living in poverty. . . . LEAs should target buildings strategically.” (Emphasis added.)

Further in DOE’s grant application, DOE indicated that it identified schools with the highest percentages of students reading below grade level and the highest poverty levels based on percentages of students scoring at levels one and two on the fourth grade English Language Arts (ELA) exam and free lunch eligibility, respectively. (See Appendix II for DOE’s description of criteria used to identify schools.) However, DOE did not perform a quantitative analysis to identify schools based on these criteria and DOE unjustly criticizes us for doing so.

DOE correctly notes, and this audit acknowledged, that LEAs must consider the capacity of schools to effectively implement the Reading First activities. However, DOE neglects to mention that the subgrant application required LEAs to “provide the reasons for not including schools” that were among those with the highest percentage of children reading below grade level and the highest percentage of children living in poverty—and that it did not do so for the majority of these schools. DOE provided rationales for not including 55 schools in Reading First—22 of which were among the most deserving schools—rationales that we accepted and illustrated in Appendix I.

Since DOE used no systematic method to identify schools with the highest percentages of students reading below grade level and the highest poverty levels and provided no justifications for omitting the schools that were not selected, we continue to assert that

DOE did not comply with Reading First federal and State spending guidelines and fund the most deserving schools.

DOE Personnel Did Not Obtain, Review, and Maintain Adequate Supporting Documentation for OTPS Expenses Totaling \$11.6 Million

DOE did not adequately monitor Reading First grant expenditures because the DOE Grant Manager did not obtain, review, and maintain supporting documentation for Reading First OTPS expenses and ensure that they were reasonable, appropriate, and for Reading First schools only. Although the Reading First Grant Manager was charged with the fiscal management of Reading First funds, she maintained adequate supporting documentation—such as bills and invoices detailing amounts billed, descriptions, quantities, delivery locations, and recipients of goods and services—for only \$3.3 million of \$14.9 million of Reading First OTPS expenses. During the course of our audit, we obtained from vendors adequate supporting documentation for an additional \$2.1 million of Reading First expenses. However, we could not obtain such documentation for the remaining \$9.5 million as follows:

- For expenses totaling \$9.3 million, we received invoices that indicated goods and services were reasonable and appropriate to Reading First. However, we could not determine whether these goods and services were provided to Reading First schools because invoices did not detail delivery locations.
- For expenses totaling \$164,433, we did not receive bills and invoices detailing amounts billed, item descriptions and quantities, delivery locations, and recipients of goods and services, and other necessary documentation. Therefore, we could not determine whether goods and services were reasonable, appropriate, and for Reading First schools only.

Furthermore, DOE Standard Operating Procedures (SOPs) did not require the Grant Manager or other employees that authorize payments to vendors to obtain, review, and maintain receiving reports for goods and services. Receiving reports document the receipt, inspection, and acceptance of goods and services and detail the quantity and description of items received. DOE personnel that authorize payments to vendors should obtain such reports and compare them to vendor invoices to ensure that DOE pays only for goods and services received. Further, they should not render payments to vendors before doing so.

DOE also expended Reading First funds totaling \$42,094 on ineligible goods and services due to the lack of oversight. These expenses were ineligible because they were not incurred during Fiscal Year 2008, not for Reading First schools and grades, and not related to Reading First.

By not monitoring grant expenditures, DOE is not ensuring that federal and State grant money is used only for its intended purpose and populations, and is spent in accordance with federal and State guidelines.

DOE Response: “The Department rejects this finding, as it presented the audit team with more than sufficient evidence that the goods and services were, in fact, provided exclusively to Reading First schools. This evidence included purchase orders and vendor manifests indentifying the receiving schools; supplier invoices and proof of delivery records identifying the receiving schools, delivery date and address, and the signature of the receiver; and service provider licenses and subscriptions and assessment completion reports identifying the schools served.”

Auditor Comment: Again, DOE did not provide us documentation demonstrating that goods and services totaling \$9.3 million were provided for Reading First schools only. For example, DOE purchased goods totaling \$5.7 million from Harcourt Inc., and Subsidiaries (Harcourt) for which it provided us the following documentation (see Appendix III):

- A Harcourt invoice that merely indicated that items were shipped to “various,”
- UPS Tracking Summaries that did not detail the sender (i.e., vendor), items shipped, and associated order or invoice number, and
- A DOE-created manifest of items ordered. This manifest listed descriptions, quantities, and pricing of items ordered. However, it did not indicate the schools to which items were shipped or the vendor from whom these items were ordered. Further, the total order cost did not match the Harcourt invoice total.

Additionally, DOE did not provide documentation demonstrating that goods and services totaling \$164,433 were reasonable, appropriate, and for Reading First schools only. For example, DOE spent \$55,142 for hotel rooms related to a Reading First Conference. However, DOE did not provide us vendor invoices detailing the number of rooms, rates, and arrival and departure dates.

DOE Response: “Moreover, the auditors declined the Department’s invitation to conduct site visits to the Reading First schools to review their adherence to Standard Operating Procedures requiring them to collect, sign and maintain packing slips to demonstrate receipt of goods.”

Auditor Comment: This assertion is patently false—such an offer was never made to us. Moreover, DOE’s Standard Operating Procedures are ineffective because they do not ensure that DOE pays only for goods and services received. Again, receiving reports should be submitted to the DOE personnel who authorize payments to vendors. Those personnel should not authorize payments to vendors prior to ensuring that invoiced items and quantities are the same as received items and quantities—thus paying only for goods and services that have been verified as received.

DOE Response: “Schools are responsible for maintaining on-site packing slips, receiving reports or other documents detailing their receipt of goods delivered to the school and for certifying delivery in the FAMIS portal, which links to the Department’s accounting

system. Invoices for payment are received and reviewed by central DFO employees, who review certifications of delivery by schools and authorize payment.”

Auditor Comment: DOE neither informed us of nor demonstrated the FAMIS certification process. Regardless, this certification process does not ensure that invoiced items and quantities are the same as received items and quantities so that DOE pays only for goods and services received.

DOE Spent \$3.9 Million on an Internet Portal That Was Difficult or Impossible to Access

Our examination of DOE’s Fiscal Year 2008 OTPS expenditures revealed DOE spent \$3.9 million to support an Internet portal—“iREAD first”—that was difficult or impossible for users to access. DOE developed the portal to provide Reading First personnel access to lesson-planning, instructional and professional development, and other resources, as well as to student assessment data and reports. DOE provided Reading First personnel with laptops, palm pilots, and Internet access to enable them to use the portal. However, Reading First personnel were unable to do so because of connectivity issues. Consequently, Reading First personnel were rarely able to access the portal and when they did, they were usually “kicked off.” In fact only 248 of the 2,106 individuals paid with Reading First funds—11.8 percent—logged onto the portal in Fiscal Year 2008. Moreover, nearly 65 percent of portal visitors spent five minutes or less on the portal.

Additionally, DOE could not provide us adequate supporting documentation—as described above—for \$1 million of the \$3.9 million of portal-related OTPS expenses.

DOE shut down the portal on June 30, 2009, because, as noted, it was difficult or impossible to access and DOE lacked the funding to support it. Since DOE spent \$3.9 million on the portal and supporting devices, software, and services during our audit period—and *at least* \$34.4 million in total—DOE should have ensured that the portal was properly developed and implemented and ultimately, that the portal was in fact usable.

DOE Response: “The Department acknowledges that connectivity issues hampered schools’ ability to effectively access the iRead first portal in the manner it was intended. . . . While we understand the temptation for the Comptroller to engage in Monday morning quarterbacking regarding the connectivity problems that arose and made it difficult or impossible for many Reading First program personnel to access the portal’s content *online*, the portal was developed by the Department in good faith after extensive study and consideration, Reading First program personnel could still access the content offline, and the Department and its schools continue to derive benefits from the content, applications and features developed for that portal.”

Auditor Comment: Given the enormous amount of money and personnel resources that were poured into developing and supporting the portal, we do not understand DOE’s cavalier attitude with regard to the fact that it was unusable. Again, DOE should have

ensured that it got what it paid for and that the portal was *properly* developed and implemented, and ultimately, that the portal was in fact usable as intended.

Reading First Program Personnel Were Not Properly Qualified

Reading First program personnel were not properly qualified because they did not have reading licenses as required by NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE. We reviewed DOE employee records such as licenses, employment history, and recommendations for 20 sampled Reading First employees. We also confirmed Reading First program personnel teaching and reading license information and status on the New York State Education Department’s Office of Teaching Initiatives TEACH Online Services System and found that:

- Five of seven Literacy Coaches lacked a reading license,

DOE Response: “While the SED application did state that each coach will be a certified reading specialist, the Department was permitted by SED to advertise all of the Reading First positions as ‘reading license preferred,’ as the SED was well aware of existing shortages in available reading certified teachers. The positions were re-advertised in the same manner each year. . . . The Department sought and received approval from the SED on the job postings.”

Auditor Comment: DOE did not provide us documentation of State approval to hire Literacy Coaches who did not have a reading license. In the absence of such documentation, DOE should comply with the State grant application and hire only Literacy Coaches with valid reading licenses.

- One of two Regional Coordinators lacked a reading license, and

DOE Response: DOE did not respond to this finding.

- None of the 11 teachers were highly qualified—certified to teach in the subject area—as defined by NCLB. Federal regulations required NCLB-funded schools to ensure that teachers who teach core academic subjects were highly qualified by June 2006 or make a good faith effort and demonstrate progress toward this goal. However, none of the eleven teachers had reading licenses.

DOE Response: “In order for a teacher to be considered Highly Qualified to teach in the Elementary grades under No Child Left Behind Act, the teacher should **not** [emphasis in original] be certified to teach in Reading only. Elementary teachers must be licensed as common branch teachers (eligible to teach Math, English (including reading), Social Studies, and Science). As part of the training for a common branch license, individuals also receive training in teaching reading. Every teacher and coach that participated in the Reading First program was licensed and certified to teach core

subjects in the elementary grades, and additionally completed a 60 hour online New York State Reading Academy course designed by SED to cover the critical components of scientific-based reading instruction. SED, as the prime recipient and responsible oversight agency for the execution of the grant, developed its Reading Academy course in recognition of the publicly-reported shortage across the state of teachers with specific reading licenses. Accordingly, all of the Department's Reading First personnel met the SED's requirements and expectations under the Reading First program."

Auditor Comment: We agree that all Reading First school teachers should have common branch licenses and confirmed that they did in fact have them. However, federal regulations required NCLB-funded schools to ensure that teachers who teach core academic subjects were certified to teach in that subject area by June 2006 or make a good faith effort and demonstrate progress toward this goal. Since none of the 11 Reading First teachers had reading licenses, DOE clearly did not comply with these federal regulations, nor did it make a good faith effort and demonstrate progress toward this goal.

Since Reading First was established to achieve reading proficiency for all students, DOE should have ensured that Reading First program personnel were properly qualified.

RECOMMENDATIONS

Since the Reading First program is ending on June 30, 2010, DOE will not be selecting new schools and hiring new program personnel for Reading First. Further, DOE shut down the “iREAD first” Internet portal on June 30, 2009. Therefore, we do not make any program-specific recommendations. However, DOE generally should:

1. Expend federal and State grant money only for its intended purpose and populations, and in accordance with federal and State guidelines.

DOE Response: DOE agreed with this recommendation.

2. Monitor grant expenditures and ensure that they are reasonable, appropriate, and comply with federal and State guidelines.

DOE Response: DOE agreed with this recommendation.

3. Maintain adequate supporting documentation—including bills, invoices, and receiving reports—for all federal and State grant expenditures.

DOE Response: DOE agreed with this recommendation.

4. Require employees that authorize payments to compare receiving reports to invoices prior to rendering payments to vendors.

DOE Response: “The only recommendation with which we disagree is Recommendation #4. . . . That recommendation is not feasible given the size and complexity of the Department. Schools are responsible for maintaining on-site packing slips, receiving reports or other documents detailing their receipt of goods delivered to the school and for certifying delivering in the FAMIS portal, which links to the Department’s accounting system. Invoices for payment are received and reviewed by central DFO employees, who review certifications of delivery by schools and authorize payment.”

Auditor Comment: DOE neither informed us of nor demonstrated the FAMIS certification process. Regardless, this certification process does not ensure that invoiced items and quantities are the same as received items and quantities and thus, that DOE pays only for goods and services received. We reiterate that DOE should require employees that authorize payments to compare receiving reports to invoices prior to rendering payments to vendors.

5. Ensure that Internet portals and Web sites are properly developed, implemented, and functional.

DOE Response: DOE agreed with this recommendation.

6. Employ only properly qualified pedagogical employees.

DOE Response: DOE agreed with this recommendation.

Listing of Reading Scores, Poverty Levels, and Reading First Status for all NYC Public Elementary Schools

Boro	Public School Name	(A) 4th Grade Level 1 & 2 ELAs 2005 - 06	(B) Eligible for Free Lunch 2005 - 06	Audit Weighted Score (Average of column A & B)	Reading First Status	Number of Schools Receiving Reading First Funds	Count of 64 Most Deserving Schools Based on Audit Weighted Score
M	P.S. 188 Island School	84%	96%	90.0%	Not Funded		1
Bx	P.S. 212	95%	79%	87.0%	Not Funded		2
M	P.S. 96 Joseph C. Lanzetta School	73%	99%	86.0%	Not Funded		3
M	Sisulu-Walker Charter School of Harlem	100%	72%	86.0%	Not Funded		4
Bx	P.S. 1 Courtland School	76%	96%	86.0%	Not Funded/Declined		
M	P.S. 146 Anna M. Schort School	72%	98%	85.0%	Not Funded		5
Bklyn	P.S. 287 Bailey K. Ashford School	70%	99%	84.5%	Not Funded		6
M	P.S. 4 Duke Ellington School	73%	96%	84.5%	Funded/Carryover	1	7
M	River East School	73%	96%	84.5%	Not Funded		8
Bx	P.S./I.S. 54	73%	96%	84.5%	Not Funded		9
Bklyn	P.S. 13 Roberto Clemente School	77%	91%	84.0%	Funded/New	2	10
Bx	P.S. 65 Mother Hale Academy	75%	93%	84.0%	Not Funded/Declined		
Bklyn	P.S. 18 Edward Bush School	70%	98%	84.0%	Not Funded		11
Bx	P.S. 154 Jonathan D. Hyatt School	70%	98%	84.0%	Not Funded		12
Bklyn	P.S. 22	68%	99%	83.5%	Not Funded		13
Bklyn	P.S. 27 Agnes Y Humphrey School	69%	98%	83.5%	Not Funded/Non-responsive		14
Bklyn	P.S. 304 Casimir Pulaski School	68%	99%	83.5%	Not Funded		15
Bx	P.S. 179	67%	100%	83.5%	Not Funded		16
Bx	P.S. 107	66%	100%	83.0%	Not Funded/Declined		
Bx	P.S. 146 Edward J. Collins School	72%	94%	83.0%	Not Funded		17
Bklyn	P.S. 224 Hale A. Woodruff School	67%	98%	82.5%	Funded/New	3	18
Bx	P.S. 134 George F. Bristow School	71%	94%	82.5%	Not Funded/Declined		
Bklyn	P.S. 174 Dumont School	65%	99%	82.0%	Funded/New	4	19
Bklyn	P.S. 288 Shirley Tanyhill School	65%	98%	81.5%	Not Funded		20
M	P.S. 30 R. Hernandez/L.Hughes School	70%	93%	81.5%	Not Funded		21
M	P.S. 210 21st Century Academy	71%	92%	81.5%	Not Funded		22
Bx	P.S. 198	70%	93%	81.5%	Not Funded/Non-responsive		23
Bx	P.S. 277	65%	98%	81.5%	Not Funded		24
Bklyn	P.S. 243 Weeksville School	75%	87%	81.0%	Funded/New	5	25
Bklyn	P.S. 398 Walter Weaver School	69%	93%	81.0%	Not Funded		26
M	P.S. 153 Adam Clayton Powell School	69%	93%	81.0%	Not Funded/Declined		
SI	P.S. 18 John G. Whitter School	70%	92%	81.0%	Not Funded		27
Bklyn	P.S. 59 William Floyd School	62%	99%	80.5%	Not Funded		28
Bklyn	P.S. 67 Charles A. Dorsey School	70%	91%	80.5%	Funded/Carryover	6	29
Bklyn	P.S. 81 Thaddeus Stevens School	70%	91%	80.5%	Funded/New	7	30
Bx	P.S. 246 Poe Center	65%	96%	80.5%	Funded/Carryover	8	31
Bklyn	P.S. 23 Carter G. Woodson School	60%	100%	80.0%	Not Funded/Wait Listed		32
Bklyn	P.S. 93 William H. Prescott School	62%	98%	80.0%	Not Funded		33
Bx	P.S. 132 Garrett A. Morgan School	67%	93%	80.0%	Not Funded		34
Bklyn	P.S. 32 Samuels Mills Sprole School	81%	78%	79.5%	Not Funded		35
Q	P.S. 105 The Bay School	59%	100%	79.5%	Not Funded		36
M	P.S. 8 Luis Belliard School	66%	93%	79.5%	Not Funded/Declined		
M	P.S. 46 Arthur Tappan School	62%	97%	79.5%	Not Funded		37
SI	P.S. 20 Port Richmond School	68%	91%	79.5%	Funded/Carryover	9	38
Bx	P.S. 306	65%	94%	79.5%	Not Funded		39
Bklyn	P.S. 145 Andrew Jackson School	66%	92%	79.0%	Not Funded/Declined		
M	P.S. 115 Alexander Humboldt School	64%	94%	79.0%	Not Funded/Declined		
Bx	P.S. 5 Port Morris School	60%	98%	79.0%	Not Funded/Declined		
Bklyn	P.S. 284 Lew Wallace School	64%	93%	78.5%	Funded/Carryover	10	40
M	P.S. 15 Roberto Clements School	82%	75%	78.5%	Not Funded		41
M	P.S. 102 Jaques Cartier School	58%	99%	78.5%	Not Funded/Declined		
Bx	P.S. 110 Theo Schoenfeld School	58%	99%	78.5%	Not Funded/Declined		
Bx	P.S. 126 Dr. Marjorie H. Dunbar School	65%	92%	78.5%	Not Funded		42
Bx	P.S. 157 Grove Hill School	77%	80%	78.5%	Not Funded/Declined		
M	P.S. 206 Jose Celso Barbosa School	60%	97%	78.5%	Not Funded		43
Bx	P.S. 29 Melrose School	67%	90%	78.5%	Not Funded		44
Bx	P.S. 30 Wilton School	66%	91%	78.5%	Not Funded/Declined		
Bx	P.S. 49 Willis Avenue School	61%	96%	78.5%	Not Funded		45
Bx	P.S. 64 Pura Belpre School	67%	90%	78.5%	Not Funded/Non-responsive		46
Bklyn	P.S. 298 Dr. Betty Shabazz School	60%	96%	78.0%	Not Funded		47
Bx	P.S. 55 Benjamin Franklin School	73%	83%	78.0%	Not Funded		48
Bx	P.S. 396	58%	98%	78.0%	Not Funded/Declined		
Bklyn	P.S. 19 Roberto Clemente School	55%	100%	77.5%	Funded/New	11	49
Bklyn	P.S. 26 Jesse Owens School	64%	91%	77.5%	Not Funded		50
Bklyn	P.S. 72 Annette P. Goldman School	64%	91%	77.5%	Funded/New	12	51
Bx	P.S. 226	63%	92%	77.5%	Not Funded		52
Bx	Ryer Avenue Elementary School	65%	90%	77.5%	Not Funded		53
Bklyn	P.S. 184 Newport Street School	68%	87%	77.5%	Not Funded		54
Bx	P.S. 43 Jonas Bronck School	61%	94%	77.5%	Not Funded/Declined		
M	P.S. 192 Jacob H. Schiff School	57%	97%	77.0%	Not Funded/Declined		

Boro	Public School Name	(A) 4th Grade Level 1 & 2 ELAs 2005 - 06	(B) Eligible for Free Lunch 2005 - 06	Audit Weighted Score (Average of column A & B)	Reading First Status	Number of Schools Receiving Reading First Funds	Count of 64 Most Deserving Schools Based on Audit Weighted Score
M	P.S. 241 Family Academy	82%	72%	77.0%	Not Funded		55
Q	P.S. 42 R. Vernam School	65%	89%	77.0%	Funded/Carryover	13	56
Q	P.S. 171 Peter G. Van Alst School	58%	96%	77.0%	Not Funded		57
Bx	P.S. 112 Bronxwood School	69%	85%	77.0%	Not Funded		58
Bklyn	P.S. 73 Thomas Boyland School	62%	91%	76.5%	Funded/Carryover	14	59
Bklyn	P.S. 328 Phyllis Wheatley School	56%	97%	76.5%	Funded/New	15	60
M	P.S. 28 Wright Brothers School	60%	93%	76.5%	Not Funded/Declined		
M	P.S. 48 Po Michael J Buczek School	57%	96%	76.5%	Not Funded/Declined		
M	P.S. 140 Nathan Straus School	75%	78%	76.5%	Not Funded		61
Bx	P.S. 25 Bilingual School	62%	91%	76.5%	Not Funded/Discontinued		
Bx	P.S. 59 The Community School of Technology	55%	98%	76.5%	Not Funded		62
Q	P.S. 111 Jacob Blackwell School	67%	86%	76.5%	Funded/Carryover	16	63
Bklyn	P.S. 54 Samuel C. Barnes School	67%	85%	76.0%	Not Funded		
Bklyn	P.S. 106 Edward Everett Hale	56%	96%	76.0%	Not Funded		
Bklyn	P.S. 384 Frances E. Carter School	54%	98%	76.0%	Not Funded/Declined		
M	P.S. 7 M. Samuel Stern School	67%	85%	76.0%	Not Funded		64
Q	P.S. 40 Samuel Huntington School	82%	70%	76.0%	Not Funded/Declined		
Bx	P.S. 67 Mohegan School	61%	91%	76.0%	Not Funded		
Bx	P.S. 114 Luis Lorens Torres School	57%	95%	76.0%	Not Funded/Declined		
Q	P.S. 215 Lucretia Mott School	59%	92%	75.5%	Funded/Carryover	17	
Bx	P.S. 78 Anne Hutchinson School	59%	92%	75.5%	Not Funded/Declined		
Bx	P.S. 73 Bronx School	61%	90%	75.5%	Not Funded		
Bx	P.S. 88 S. Silverstein Little Sparrow School	61%	90%	75.5%	Not Funded		
Bklyn	P.S. 94 The Henry Longfellow School	67%	83%	75.0%	Not Funded		
Bklyn	P.S. 191 Paul Robeson School	67%	83%	75.0%	Not Funded		
Bklyn	P.S. 274 Kosciusko School	53%	97%	75.0%	Not Funded		
Q	P.S. 197 The Ocean School	58%	92%	75.0%	Funded/Carryover	18	
Bx	P.S. 63 Author's Academy	60%	90%	75.0%	Not Funded		
Bx	P.S. 2 Morrisian School	58%	91%	74.5%	Not Funded		
Bx	P.S. 85 Great Expectations School	57%	92%	74.5%	Not Funded		
Bklyn	P.S. 150 Christopher School	51%	98%	74.5%	Not Funded		
Bx	P.S. 50 Clara Barton School	54%	95%	74.5%	Not Funded		
Bklyn	P.S. 40 George W. Carver School	68%	80%	74.0%	Not Funded		
Bklyn	P.S. 116 Elizabeth L. Farrell School	53%	95%	74.0%	Not Funded/Declined		
Bklyn	P.S. 316 Elijah G. Stroud School	53%	95%	74.0%	Not Funded/Non-committal		
M	P.S. 50 Vito Marcantonio School	62%	86%	74.0%	Not Funded/Declined		
M	P.S. 155 William Paca School	63%	85%	74.0%	Funded/New	19	
M	P.S. 189	57%	91%	74.0%	Funded/Carryover	20	
Q	P.S. 136 Roy Wilkins School	52%	96%	74.0%	Not Funded		
Bx	New School #1 at PS 60	58%	90%	74.0%	Not Funded		
Bx	P.S. 11 Highbridge School	52%	96%	74.0%	Not Funded/Declined		
Bx	P.S. 28 Mt. Hope School	63%	85%	74.0%	Funded/Carryover	21	
M	P.S. 325	59%	88%	73.5%	Declined/Funded/New ⁽¹⁾	22	
Bx	P.S. 6 West Farms School (1)	59%	88%	73.5%	Not Funded/Declined/Wait Listed		
Bx	P.S. 220 Mott Haven Village School	57%	90%	73.5%	Not Funded/Declined		
Bklyn	P.S. 375 Jackie Robinson School	49%	98%	73.5%	Not Funded		
M	P.S. 125 Ralph Bunche School	60%	87%	73.5%	Not Funded/Declined		
M	P.S. 132 Juan Pablo Duarte School	51%	96%	73.5%	Not Funded/Declined		
Bx	P.S. 18 John Peter Zenger School	50%	97%	73.5%	Not Funded/Declined		
Bx	P.S. 92 Bronx School	53%	94%	73.5%	Not Funded		
Bx	P.S. 130 Abram Steven Hewitt School	52%	95%	73.5%	Not Funded		
Bx	P.S. 195	52%	95%	73.5%	Not Funded/Discontinued		
Bklyn	P.S. 335 Granville T. Woods School	62%	84%	73.0%	Funded/New	23	
M	P.S. 154 Harriet Tubman School	57%	89%	73.0%	Not Funded		
M	PS/IS 278	73%	73%	73.0%	Not Funded		
Bx	P.S. 42 Claremont Community School	61%	85%	73.0%	Not Funded/Declined		
Bx	P.S. 66 School of Higher Expectations	55%	91%	73.0%	Not Funded/Declined		
Bx	P.S. 75	56%	90%	73.0%	Not Funded/Non-committal		
Bx	P.S. 140 Eagle School	58%	88%	73.0%	Not Funded/Declined		
Bx	P.S. 279 Capt Manuel Rivera Jr. School	55%	91%	73.0%	Not Funded		
Bklyn	P.S. 28 The Warren School	57%	88%	72.5%	Not Funded/Wait Listed		
Bklyn	P.S. 167 Parkway School	52%	93%	72.5%	Not Funded		
Bklyn	P.S. 198	54%	91%	72.5%	Not Funded		
Bklyn	P.S. 269 Nostrand School	55%	90%	72.5%	Funded/Carryover	24	
Bklyn	P.S. 309 George E. Wibecan School	55%	90%	72.5%	Not Funded		
M	P.S. 18 Park Terrace Early Childhood Academy	58%	87%	72.5%	Not Funded		
Bx	P.S. 46 Edgar Allen Poe School	54%	91%	72.5%	Not Funded/Declined		
Bx	P.S. 53 Basheer Quisim	56%	89%	72.5%	Not Funded/Declined		
Bx	P.S. 156 Benjamin Benneker School	59%	86%	72.5%	Not Funded/Declined		
M	P.S. 208 Alaine L. Locke School	70%	75%	72.5%	Not Funded		
Bx	P.S. 199x The Shakespeare School	51%	94%	72.5%	Not Funded		

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Bklyn	P.S. 123 Suydam School	48%	96%	72.0%	Not Funded/Wait Listed		
Bklyn	The Little Red School House	47%	97%	72.0%	Funded/Carryover	25	
M	P.S. 5 Ellen Lurie School	56%	88%	72.0%	Funded/Carryover	26	
M	P.S. 98 Shorac Kappock School	46%	98%	72.0%	Not Funded/Declined		
M	P.S. 101 Andrew Draper School	71%	73%	72.0%	Not Funded		
Q	P.S. 104 The Bays Water School	53%	91%	72.0%	Not Funded		
Bx	P.S. 33 Timothy Dwight School	51%	93%	72.0%	Not Funded		
Bx	P.S. 214	59%	85%	72.0%	Not Funded		
Bklyn	P.S. 120 Carlos Tapia School	55%	88%	71.5%	Not Funded		
Bklyn	P.S. 307 Daniel Hale Williams School	65%	78%	71.5%	Funded/New	27	
Bx	P.S. 57 Crescent School	53%	90%	71.5%	Not Funded/Declined		
Bx	P.S. 62 Inocencio Casanova School	53%	90%	71.5%	Not Funded		
Bx	P.S. 90 George Meany School	57%	86%	71.5%	Not Funded/Declined		
Bklyn	P.S. 297 Abraham Stockton School	47%	96%	71.5%	Not Funded		
Bklyn	P.S. 306 Ethan Allen School	47%	96%	71.5%	Funded/New	28	
Bklyn	P.S. 16 Leonard Dunkly School	55%	87%	71.0%	Not Funded		
Bklyn	P.S. 84 Jose De Diego School	58%	84%	71.0%	Not Funded		
Bklyn	P.S. 213 The New Lots School	60%	82%	71.0%	Not Funded		
Bklyn	P.S. 214 Michael Friedsam School	42%	100%	71.0%	Not Funded		
M	P.S. 128 Audubon School	54%	88%	71.0%	Funded/Carryover	29	
M	P.S. 191 Amsterdam School	49%	93%	71.0%	Not Funded		
M	P.S. 194 Countee Cullen School	58%	84%	71.0%	Funded/Carryover	30	
Q	P.S. 50 Talfourd Lawn Es	43%	99%	71.0%	Not Funded		
SI	P.S. 31 William T. Davis School	48%	94%	71.0%	Not Funded		
SI	P.S. 57 Hubert H. Humphrey School	55%	87%	71.0%	Not Funded/Declined		
Bx	P.S. 4 Crotona Park West	50%	92%	71.0%	Not Funded		
Bx	P.S. 163 Arthur A. Schomberg	49%	93%	71.0%	Not Funded		
Bklyn	P.S. 86 Irvington School	54%	87%	70.5%	Funded/Carryover	31	
Bklyn	P.S. 92 Adrian Hegeman School	55%	86%	70.5%	Not Funded		
Bklyn	P.S. 121 Nelson A. Rockefeller School	53%	88%	70.5%	Not Funded		
Bklyn	P.S. 155 Nicholas Herkimer School	48%	93%	70.5%	Funded/Carryover	32	
SI	P.S. 44 Thomas C. Brown School	60%	81%	70.5%	Not Funded		
Bx	P.S. 21 Philip H. Sheridan School	63%	78%	70.5%	Not Funded		
Bklyn	P.S. 183 Gen D. Chappie James School	68%	73%	70.5%	Funded/New	33	
M	P.S. 34 Franklin D. Roosevelt School	72%	69%	70.5%	Not Funded		
M	P.S. 161 Pedro Albizu Campos	44%	97%	70.5%	Not Funded		
Bklyn	P.S. 24	56%	84%	70.0%	Not Funded		
Bklyn	P.S. 260 Breuckelen School	46%	94%	70.0%	Not Funded		
M	P.S. 173	54%	86%	70.0%	Not Funded		
Bx	P.S. 61 Francisco Oller School	60%	80%	70.0%	Not Funded		
Bx	P.S. 70 Max Schoenfeld School	56%	84%	70.0%	Funded/Carryover	34	
Bx	P.S. 86 Kingsbridge Heights School	48%	92%	70.0%	Funded/Carryover	35	
Bklyn	P.S. 15 Patrick F Daly School	51%	88%	69.5%	Not Funded		
Bklyn	P.S. 41 Francis White School	52%	87%	69.5%	Not Funded		
Bklyn	P.S. 109	56%	83%	69.5%	Not Funded		
Bklyn	P.S. 147 Issac Remsen School	50%	89%	69.5%	Not Funded		
Bklyn	P.S. 158 Warwick School	55%	84%	69.5%	Funded/New	36	
Bklyn	P.S. 190 Sheffield School	61%	78%	69.5%	Not Funded		
Bklyn	P.S. 345 Patrolman Robert Bolden	42%	97%	69.5%	Not Funded/Wait Listed		
M	P.S. 200 James M. Smith School	60%	79%	69.5%	Not Funded		
Q	P.S. 155	39%	100%	69.5%	Not Funded		
Q	P.S. 201 Kissena School	60%	79%	69.5%	Not Funded		
Bx	P.S. 44 David C. Farragut School	55%	84%	69.5%	Not Funded		
Bx	P.S. 58	48%	91%	69.5%	Not Funded		
Bx	P.S. 89 Williamsbridge School	55%	84%	69.5%	Not Funded		
Bx	P.S. 150 Charles James Fox School	48%	91%	69.5%	Not Funded		
Bx	P.S. 15 Inst for Environ Lrng School	49%	90%	69.5%	Not Funded		
Bklyn	P.S. 151 Lyndon B. Johnson School	45%	94%	69.5%	Not Funded		
M	P.S. 149 Sojourner Truth School	67%	72%	69.5%	Not Funded		
Bx	P.S. 310 Marble Hill School	57%	81%	69.0%	Funded/Carryover	37	
Bklyn	P.S. 89 Cypress Hills	52%	86%	69.0%	Not Funded		
Bklyn	P.S. 138	45%	93%	69.0%	Not Funded		
Bklyn	P.S. 149 Danny Kaye School	39%	99%	69.0%	Not Funded/Declined		
Bklyn	P.S. 262 El Haj Malik Shabazz	47%	91%	69.0%	Funded/Carryover	38	
M	P.S. 133 Fred R. Moore School	56%	82%	69.0%	Not Funded		
Bx	P.S. 31 William L. Garrison School	61%	77%	69.0%	Not Funded		
Bklyn	P.S. 45 Horace E. Greene School	45%	92%	68.5%	Not Funded		
Bklyn	P.S. 46 Edward C. Blum School	50%	87%	68.5%	Not Funded		
Bklyn	P.S. 299 Thomas Warren Field School	59%	78%	68.5%	Funded/Carryover	39	
Bklyn	P.S. 397 Foster Laurie Elementary School	63%	74%	68.5%	Not Funded		
M	P.S. 76 A. Philip Randolph School	52%	85%	68.5%	Not Funded		
Bx	P.S. 20 George J. Werdan III School	51%	86%	68.5%	Funded/Carryover	40	
Bx	P.S. 37 Multiple Intelligence School	62%	75%	68.5%	Not Funded		

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Bklyn	P.S. 17 Henry D. Woodworth School	37%	99%	68.0%	Not Funded		
Bklyn	P.S. 377 Alejandina Benitez De Gautier	60%	76%	68.0%	Not Funded		
M	P.S. 137 John L. Bernstein School	60%	76%	68.0%	Not Funded		
M	P.S. 145 Bloomingdale School.	60%	76%	68.0%	Not Funded		
Q	P.S. 112 Dutch Kills School	48%	88%	68.0%	Not Funded		
Bx	P.S. 47 John Randolph School	49%	87%	68.0%	Not Funded		
Bx	P.S. 211	53%	83%	68.0%	Discontinued/Funded/New ⁽²⁾	41	
Bklyn	P.S. 25 Eubie Blake School	74%	61%	67.5%	Funded/New	42	
Bklyn	P.S. 56 Lewis H. Latimer School	38%	97%	67.5%	Not Funded		
Bklyn	P.S. 159 Pitkin School	46%	89%	67.5%	Not Funded		
Bklyn	P.S. 202 Ernest S. Jenkyns School	49%	86%	67.5%	Not Funded		
Bklyn	P.S. 253 Oceanview School	49%	86%	67.5%	Not Funded		
Bklyn	P.S. 332 Charles H. Houston School	57%	78%	67.5%	Not Funded		
M	P.S. 38 Roberto Clemente	57%	78%	67.5%	Funded/New	43	
M	P.S. 129 John H. Finley School	56%	79%	67.5%	Not Funded		
M	P.S. 171 Patrick Henry School	35%	100%	67.5%	Not Funded		
Bx	P.S. 41 Gun Hill Road School	48%	87%	67.5%	Not Funded		
Bx	P.S. 68	47%	88%	67.5%	Not Funded		
Bklyn	P.S. 9 Teunis G. Bergen School	54%	80%	67.0%	Not Funded		
Bklyn	P.S. 273 Wortman School	53%	81%	67.0%	Not Funded		
Bx	Bronx Charter School for The Arts	59%	75%	67.0%	Not Funded		
Bx	P.S. 56 Norwood Heights School	53%	81%	67.0%	Not Funded		
Bx	P.S. 79 Creston School	43%	91%	67.0%	Not Funded		
Bklyn	P.S. 124 Silas B. Dutcher School	34%	100%	67.0%	Not Funded		
Bklyn	P.S. 156 Waverly School	52%	82%	67.0%	Not Funded		
Bklyn	P.S. 289 George V. Brower School	51%	83%	67.0%	Not Funded		
Bx	P.S. 7 Kingsbridge School	51%	83%	67.0%	Not Funded		
Bx	P.S. 109 Sedgwick School	48%	86%	67.0%	Not Funded		
Bx	P.S. 111 Seton Falls School	47%	87%	67.0%	Not Funded/Non-responsive		
Bklyn	P.S. 91 Albany Avenue School	39%	94%	66.5%	Not Funded		
Bklyn	P.S. 95 Gravesend School	33%	100%	66.5%	Not Funded		
Bklyn	P.S. 308 Clara Cardwell School	51%	82%	66.5%	Not Funded		
M	P.S. 242 MGP Brown Computer School	54%	79%	66.5%	Not Funded		
Q	P.S. 48 William Wordsworth School	35%	98%	66.5%	Not Funded		
Bx	P.S. 91 Bronx School	43%	90%	66.5%	Not Funded		
Bx	P.S. 159 Luis Mumoz Marin Biling School	35%	98%	66.5%	Not Funded		
Bklyn	P.S.3 Bedford Village School	42%	90%	66.0%	Not Funded		
Bklyn	P.S. 249 Caton School	39%	93%	66.0%	Not Funded		
SI	P.S. 14 Cornelius Vanderbilt School	52%	80%	66.0%	Not Funded		
Bklyn	P.S. 178 Saint Clair Mckelway School	48%	84%	66.0%	Not Funded		
Q	P.S. 183 Dr. Richard R. Green	38%	94%	66.0%	Funded/New	44	
Bx	P.S. 103 Hector Fontanez School	60%	72%	66.0%	Not Funded		
M	P.S. 2 Meyer London School	34%	97%	65.5%	Not Funded		
M	P.S. 57 James W. Johnson School	50%	81%	65.5%	Not Funded		
Q	P.S. 17 Henry David Thoreau School	54%	77%	65.5%	Funded/Carryover	45	
Bx	P.S. 161 Ponce De Leon School	50%	81%	65.5%	Funded/Carryover	46	
Bx	P.S. 360	39%	92%	65.5%	Not Funded		
Bx	P.S. 8 Isaac Varian	51%	80%	65.5%	Not Funded		
Bx	P.S./I.S. 194	38%	93%	65.5%	Not Funded		
Bklyn	P.S. 75 Mayda Cortiella School	52%	78%	65.0%	Funded/Carryover	47	
Bklyn	P.S. 90 Edna Cohen School	51%	79%	65.0%	Not Funded		
Bklyn	P.S. 256 Benjamin Banneker School	52%	78%	65.0%	Not Funded		
SI	P.S. 16 John J. Driscoll School	52%	78%	65.0%	Not Funded/Discontinued		
SI	P.S. 21 Margaret Emery-Elm Park School	49%	81%	65.0%	Not Funded		
Bx	P.S. 102 Joseph O. Loretan School	49%	81%	65.0%	Not Funded/Discontinued		
Bx	P.S. 230 Dr. Roland N. Patterson	50%	80%	65.0%	Not Funded/Declined		
Bklyn	P.S. 179 The Kensington School	46%	84%	65.0%	Not Funded		
Bklyn	P.S. 188 Michael E. Berdy School	48%	82%	65.0%	Not Funded		
Bklyn	P.S. 219 Kennedy-King School	46%	84%	65.0%	Not Funded		
M	P.S. 175 Henry H. Garnet School	61%	69%	65.0%	Funded/New	48	
Q	P.S. 106	32%	98%	65.0%	Not Funded		
Q	P.S. 127 Aerospace Science Magnet School	34%	96%	65.0%	Not Funded		
Bklyn	P.S. 137 Rachael Jean Mitchell School	40%	89%	64.5%	Not Funded		
Bklyn	P.S. 241 Emma L. Johnston School	41%	88%	64.5%	Not Funded		
Bklyn	P.S. 376 Felisa Rincon De Gautier	36%	93%	64.5%	Not Funded		
M	P.S. 123 Mahalia Jackson School	53%	76%	64.5%	Not Funded		
Q	P.S. 149 Christa McAuliffe School	47%	82%	64.5%	Not Funded		
Q	P.S. 151 Mary D. Carter School	53%	76%	64.5%	Not Funded		
Q	P.S. 225 Seaside School	46%	83%	64.5%	Funded/New	49	
Bx	P.S. 3 Raul Julia Micro Society School	66%	63%	64.5%	Not Funded		
Bklyn	P.S. 221 Tossaint L'Ouverture	50%	78%	64.0%	Not Funded		
Bklyn	P.S. 272 Curtis Estabrook School	61%	67%	64.0%	Funded/Carryover	50	
Q	P.S. 116 William C. Hughley School	51%	77%	64.0%	Not Funded/Non-responsive		

Boro	Public School Name	(A) 4th Grade Level 1 & 2 ELAs 2005 - 06	(B) Eligible for Free Lunch 2005 - 06	Audit Weighted Score (Average of column A & B)	Reading First Status	Number of Schools Receiving Reading First Funds	Count of 64 Most Deserving Schools Based on Audit Weighted Score
M	P.S. 108 Assembly Angelo Del Toro School	45%	83%	64.0%	Not Funded		
Bklyn	P.S. 290 Juan Morel Campos School	44%	83%	63.5%	Funded/Carryover	51	
Q	P.S. 52	54%	73%	63.5%	Not Funded		
Bx	P.S. 16 Wakefield School	53%	74%	63.5%	Not Funded		
Bx	P.S. 72 Dr. William Dorney School	57%	70%	63.5%	Not Funded		
Bklyn	P.S. / I. S. 323	40%	86%	63.0%	Wait Listed		
Bklyn	School of Science and Technology	52%	74%	63.0%	Not Funded		
M	P.S. 83 Luis Munoz Rivera School	28%	98%	63.0%	Not Funded		
Q	P.S. 143 Louis Armstrong School	33%	93%	63.0%	Funded/Carryover	52	
Q	P.S. 223 Lyndon B. Johnson School	49%	77%	63.0%	Not Funded		
Q	P.S. 239	45%	81%	63.0%	Not Funded		
Bx	Bronx Little School	47%	79%	63.0%	Not Funded		
Bx	P.S. 32 Belmont School	35%	91%	63.0%	Not Funded		
Bx	P.S. 105 Sen. A. Bernstein School	52%	74%	63.0%	Not Funded		
Bx	P.S. 138 Samuel Randall School	52%	74%	63.0%	Not Funded		
Bklyn	P.S 1 Bergen School	41%	84%	62.5%	Not Funded		
M	Amber Charter School (New York)	54%	71%	62.5%	Not Funded		
Q	P.S. 43	40%	85%	62.5%	Not Funded		
Bx	P.S. 96 Richard Rodgers School	37%	88%	62.5%	Not Funded		
Bklyn	P.S. 115 Daniel Mucatel School	30%	94%	62.0%	Not Funded		
Bklyn	P.S. 169 Sunset Park School	44%	80%	62.0%	Not Funded		
Bklyn	P.S. 194 Raoul Wallenberg School	42%	82%	62.0%	Not Funded		
Bklyn	P.S. 257 John F. Hyland School	33%	91%	62.0%	Not Funded		
Bklyn	P.S. 315	38%	86%	62.0%	Not Funded/Wait Listed		
Bklyn	P.S. 329 Surfside School	49%	75%	62.0%	Not Funded		
M	P.S. 152 Dyckman Valley School	41%	83%	62.0%	Funded/Carryover	53	
M	P.S. 126 Jacob August Riis School	46%	78%	62.0%	Not Funded		
Q	P.S. 118 Lorraine Hansberry School	33%	91%	62.0%	Not Funded		
Bx	Family Life Academy Charter School	32%	92%	62.0%	Not Funded		
Bx	P.S. 48 Joseph R. Drake School	32%	92%	62.0%	Not Funded		
Bx	P.S. 121 The Throop School	45%	79%	62.0%	Not Funded		
Bklyn	P.S. 6	39%	84%	61.5%	Not Funded		
M	P.S. 20 Anna Silver School	32%	91%	61.5%	Funded/Carryover	54	
M	P.S. 111 Adolph S. Ochs School	40%	83%	61.5%	Not Funded		
Q	P.S. 81 Jean Paul Richter School	46%	77%	61.5%	Not Funded		
Q	P.S. 160 Walter F. Bishop School	49%	74%	61.5%	Not Funded		
Bx	P.S. 205 Fiorello Laguardi	30%	93%	61.5%	Not Funded		
Q	Cynthia Jenkins School	56%	66%	61.0%	Not Funded		
Bklyn	P.S. 130 The Parkside School	28%	94%	61.0%	Not Funded		
Q	P.S. 36 St. Albans School	38%	84%	61.0%	Not Funded		
Q	P.S. 89 Elmhurst School	47%	75%	61.0%	Not Funded/Declined		
Q	P.S. 176 Cambria Heights School	39%	83%	61.0%	Not Funded		
Bklyn	P.S. 134	28%	93%	60.5%	Not Funded		
Bklyn	P.S. 160 William T. Sampson School	26%	95%	60.5%	Not Funded		
Bklyn	P.S. 216 Arturo Toscanini School	30%	91%	60.5%	Not Funded		
Bklyn	P.S. 305 Dr. Peter Ray School	50%	71%	60.5%	Not Funded		
Bklyn	P.S. 399 Stanley E. Clarke School	34%	87%	60.5%	Not Funded		
M	P.S.84 Lilian Weber School	46%	75%	60.5%	Not Funded		
M	P.S 197 John B. Russwurm School	46%	75%	60.5%	Not Funded		
M	P.S. 33 Chelsea School	32%	89%	60.5%	Not Funded		
Q	P.S. 132 Ralph Bunche School	47%	74%	60.5%	Not Funded		
Q	P.S. 140 Edward K. Ellington School	56%	65%	60.5%	Funded/Carryover	55	
M	East Village Community School	59%	61%	60.0%	Not Funded		
Q	P.S. 30	58%	62%	60.0%	Funded/Carryover	56	
Q	P.S. 55 The Maure School	54%	66%	60.0%	Not Funded		
Bklyn	P.S. 44 Marcus Garvey	35%	85%	60.0%	Not Funded		
Bklyn	P.S. 110 Monitor School	38%	82%	60.0%	Not Funded		
Bklyn	P.S. 132 The Conselyea	33%	87%	60.0%	Not Funded		
Bklyn	P.S. 181 Brooklyn	44%	76%	60.0%	Not Funded		
Q	P.S. 45 C.E. Witherspoon School	46%	74%	60.0%	Not Funded		
Bx	P.S./I.S. 218 R. Hernandez Dual Language Magnet	33%	87%	60.0%	Not Funded		
Bklyn	P.S. 139 Alexine A. Fenty School	38%	81%	59.5%	Not Funded		
Bklyn	P.S. 203 Floyd Bennett School	45%	74%	59.5%	Not Funded		
Q	P.S. 92 Harry T. Stewart Sr.	30%	89%	59.5%	Not Funded		
Q	P.S. 161 Arthur Ashe School	32%	87%	59.5%	Not Funded		
Bklyn	P.S. 192	39%	79%	59.0%	Not Funded		
M	P.S. 142 Amalia Castro School	56%	62%	59.0%	Not Funded		
Q	P.S. 34 John Harvard School	41%	77%	59.0%	Not Funded		
Bklyn	P.S. 233 Langston Hughes School	35%	83%	59.0%	Not Funded		
M	P.S.134 Henrietta Szold School	48%	70%	59.0%	Not Funded		
Q	P.S. 19 Marino P. Jeantet School	44%	74%	59.0%	Not Funded		
Bklyn	P.S. 114 Ryder Elementary School	46%	71%	58.5%	Not Funded		

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Bklyn	P.S. 119 The Amersfort School	38%	79%	58.5%	Not Funded		
Bklyn	P.S. 131	37%	80%	58.5%	Not Funded		
Bklyn	P.S. 157 Benjamin Franklin School	30%	87%	58.5%	Funded/Carryover	57	
Bklyn	P.S. 226 Alfred De B. Mason School	44%	73%	58.5%	Not Funded		
Bklyn	P.S. 251 Paedergat School	41%	76%	58.5%	Not Funded		
Bklyn	P.S. 346 Able Stark School	44%	73%	58.5%	Not Funded		
M	P.S. 72	31%	86%	58.5%	Funded/Carryover	58	
Q	P.S. 35 Nathaniel Woodhull School	53%	64%	58.5%	Not Funded		
Q	P.S. 95 Eastwood School	40%	77%	58.5%	Funded/Carryover	59	
Bklyn	P.S. 133 William A. Butler School	41%	75%	58.0%	Not Funded		
Bklyn	P.S. 176 The Ovington School	31%	85%	58.0%	Not Funded		
Bklyn	P.S. 217 Col. David Marcus School	35%	81%	58.0%	Not Funded/Declined		
Q	P.S. 16	39%	77%	58.0%	Not Funded/Non-committal		
Bx	P.S. 87	53%	63%	58.0%	Not Funded		
Bx	P.S. 178 Dr. Selman Waxman School	56%	60%	58.0%	Not Funded		
Bx	P.S. 291	41%	75%	58.0%	Not Funded		
Bklyn	P.S. 108 Sal Abbracciamento School	32%	84%	58.0%	Not Funded		
Bx	P.S. 152 Evergreen School	66%	50%	58.0%	Not Funded/Declined		
Bklyn	P.S. 38 The Pacific School	45%	70%	57.5%	Not Funded		
Bklyn	P.S. 164 Caesar Rodney	28%	87%	57.5%	Not Funded		
Bklyn	P.S. 295	32%	83%	57.5%	Not Funded		
M	P.S. 19 Asher levy School	50%	65%	57.5%	Not Funded		
M	P.S. 165 Robert E. Simon School	44%	71%	57.5%	Not Funded		
Q	P.S. 100 Glen Morris School	30%	85%	57.5%	Not Funded		
Q	P.S. 134 Hollis School	41%	74%	57.5%	Not Funded		
Q	P.S. 138 Sunrise School	49%	66%	57.5%	Not Funded		
M	P.S. 110 Florence Nightingale School	33%	81%	57.0%	Not Funded		
M	P.S. 180 Hugo Newman School	29%	85%	57.0%	Not Funded		
Q	P.S. 121	39%	75%	57.0%	Not Funded		
Bx	P.S. 36 Unionport School	35%	79%	57.0%	Not Funded		
Bx	P.S. 69 The New Visions School	26%	88%	57.0%	Not Funded		
Bklyn	Magnet School of Math, Science & Design Tech	45%	69%	57.0%	Not Funded		
Bklyn	P.S. 66	52%	61%	56.5%	Not Funded		
Bklyn	P.S. 7 Abraham Lincoln School	29%	84%	56.5%	Not Funded		
Bklyn	P.S. 20 Clinton Hill School	40%	73%	56.5%	Not Funded		
Q	P.S. 54 Hillside School	38%	75%	56.5%	Not Funded		
Bx	P.S. 35 Franz Siegel School	37%	76%	56.5%	Not Funded		
Bx	P.S. 76 Bennington School	37%	76%	56.5%	Not Funded		
Q	P.S. 124 Osmond A. Church School	18%	94%	56.0%	Not Funded		
Q	P.S. 199 Maurice A. Fitzgerald	41%	71%	56.0%	Not Funded		
Bx	P.S. 204 Morris Heights School	18%	94%	56.0%	Not Funded		
Bx	P.S. 340	18%	94%	56.0%	Not Funded		
Bx	P.S. 95 Sheila Mencher	42%	70%	56.0%	Funded/New	60	
Bklyn	P.S. 161 The Crown School	44%	67%	55.5%	Not Funded		
Bklyn	P.S. 189 Lincoln Terrace School	23%	88%	55.5%	Not Funded		
Bklyn	P.S. 380 John Wayne Elementary School	23%	88%	55.5%	Not Funded		
M	Central Park East 1 School	64%	47%	55.5%	Not Funded		
M	P.S.1 Alfred E. Smith School	29%	82%	55.5%	Not Funded		
Q	P.S. 76 William Hallett School	51%	60%	55.5%	Not Funded		
Bx	P.S. 100 Isaac Clason School	32%	79%	55.5%	Not Funded		
Bklyn	P.S. 34 Oliver H. Perry School	10%	100%	55.0%	Not Funded		
Bklyn	P.S. 170 Lexington School	35%	75%	55.0%	Not Funded		
M	Children's Workshop School	50%	60%	55.0%	Not Funded		
Q	P.S. 181 Brookfield School	40%	70%	55.0%	Not Funded		
Q	P.S. 212	36%	74%	55.0%	Not Funded		
SI	P.S. 19 The Curtis School	31%	79%	55.0%	Not Funded		
Bx	P.S. 119	35%	75%	55.0%	Not Funded		
Bklyn	P.S. 212 Lady Deborah Moody School	43%	66%	54.5%	Not Funded		
Q	P.S. 82 Hammond School	19%	90%	54.5%	Not Funded		
Q	The Bellaire School	32%	77%	54.5%	Not Funded		
Bx	P.S. 83 Donald Hertz School	40%	69%	54.5%	Not Funded		
Bklyn	P.S. 99 Isaac Asimov School	32%	76%	54.0%	Not Funded		
Bklyn	P.S. 250 George H. Lindsey School	33%	75%	54.0%	Not Funded		
Q	P.S. 86	34%	74%	54.0%	Not Funded		
Q	P.S. 234	28%	80%	54.0%	Not Funded		
Bklyn	P.S. 21 Crispus Attucks School	27%	80%	53.5%	Not Funded		
Q	P.S. 80 Thurgood Marshall Magnet	39%	68%	53.5%	Not Funded		
Bx	P.S. 304 Early Childhood School	27%	80%	53.5%	Not Funded		
M	P.S. 64 Robert Simon School	50%	57%	53.5%	Not Funded		
Q	P.S. 13 Clement C. Moore School	38%	69%	53.5%	Not Funded		
Q	P.S. 195 William Haberle School	47%	60%	53.5%	Not Funded		
Bklyn	Brooklyn Excelsior Charter School	33%	73%	53.0%	Not Funded		

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Bklyn	P.S. 172 Beacon School of Excellence	9%	97%	53.0%	Not Funded		
Bklyn	P.S. 196 Ten Eyck School	13%	93%	53.0%	Not Funded		
Bklyn	P.S. 270 Joanne Dekalb School	15%	91%	53.0%	Not Funded		
M	Harlem Day Charter School	49%	57%	53.0%	Not Funded		
M	P.S. 198 Isador & Ida Straus School	37%	69%	53.0%	Not Funded		
Q	P.S. 14 Fairview School	30%	76%	53.0%	Not Funded/Declined		
Q	P.S. 65	39%	67%	53.0%	Not Funded		
SI	P.S. 13 M. L. Lindenmeyer School	37%	69%	53.0%	Not Funded		
Bklyn	P.S. 105 Blythebourne School	25%	80%	52.5%	Not Funded		
Bklyn	P.S. 165 Ida R. Posner School	39%	66%	52.5%	Funded/New	61	
M	Muscota	41%	64%	52.5%	Not Funded		
M	P.S. 42 Benjamin Altman School	17%	88%	52.5%	Not Funded		
Q	P.S. 38 Rosedale School	40%	65%	52.5%	Not Funded		
Q	P.S. 63 Old South School	29%	76%	52.5%	Not Funded		
Q	P.S. 91 Richard Arkwright School	52%	53%	52.5%	Not Funded		
Q	P.S. 148	35%	70%	52.5%	Not Funded		
Bklyn	P.S. 282 Park Slope Elementary School	42%	62%	52.0%	Not Funded		
M	P.S. 92 Mary M. Bethune School	64%	40%	52.0%	Not Funded		
Q	P.S. 70	34%	70%	52.0%	Not Funded		
Q	P.S. 97 Forest Park School	31%	73%	52.0%	Not Funded		
SI	P.S. 11 Thomas Dongan School	48%	56%	52.0%	Not Funded		
Bklyn	P.S. 11 Purvis J. Behan School	26%	77%	51.5%	Not Funded		
Q	P.S. 68 Cambridge	31%	72%	51.5%	Not Funded		
Q	P.S. 200 The Pomonok School	42%	61%	51.5%	Not Funded		
Bx	P.S. 106 Parkchester School	30%	73%	51.5%	Not Funded		
Bx	P.S. 182	35%	68%	51.5%	Not Funded		
Bx	P.S. 315 Lab School	18%	85%	51.5%	Not Funded		
M	Amistad Dual Language School (New York)	29%	73%	51.0%	Not Funded		
M	The Bilingual/Bicultural School	28%	74%	51.0%	Not Funded		
Q	P.S. 15 Jackie Robinson School	46%	56%	51.0%	Not Funded		
Q	P.S. 84 Steinway School	31%	71%	51.0%	Not Funded		
Q	P.S. 175 Lynn Gross Discovery School	39%	63%	51.0%	Not Funded		
Bklyn	P.S. 208 Elsa Ebeling School	36%	65%	50.5%	Not Funded		
Bklyn	P.S. 225 Eileen E. Zaglin School	34%	66%	50.0%	Not Funded		
M	P.S. 11 William T. Harris School	39%	61%	50.0%	Not Funded		
Q	P.S. 117 J. Keld-Briarwood School	28%	72%	50.0%	Not Funded		
Q	P.S. 123	36%	64%	50.0%	Not Funded		
Q	P.S. 131 Abigail Adams School	28%	72%	50.0%	Not Funded		
Bklyn	P.S. 127 Mckinley Park School	35%	64%	49.5%	Not Funded		
Bklyn	P.S. 205 Clarion School	22%	77%	49.5%	Not Funded		
Bklyn	P.S. 69	14%	85%	49.5%	Not Funded		
M	P.S. 187 Hudson Cliffs School	37%	62%	49.5%	Not Funded		
Q	P.S. 268	36%	63%	49.5%	Not Funded		
Bklyn	P.S. 238 Anne Sullivan School	18%	80%	49.0%	Not Funded		
M	P.S. 163 Alfred E. Smith School	41%	57%	49.0%	Not Funded		
M	P.S. 51 Elias Howe School	31%	66%	48.5%	Not Funded		
Bklyn	P.S. 153 Homecrest	22%	75%	48.5%	Not Funded		
Q	P.S. 78	39%	58%	48.5%	Not Funded		
Q	P.S. 87 Middle Village School	34%	63%	48.5%	Not Funded		
Q	P.S. 214 Cadwallader Colden School	33%	64%	48.5%	Not Funded		
Bx	P.S. 71 Rose E. Scala School	40%	57%	48.5%	Not Funded		
M	Ella Baker School	56%	40%	48.0%	Not Funded		
Q	P.S. 56 Harry Eichler School	31%	65%	48.0%	Not Funded		
Bx	P.S. 94 Kings College School	58%	38%	48.0%	Not Funded		
Bklyn	P.S. 52 Sheepshead Bay School	32%	64%	48.0%	Not Funded		
Bklyn	P.S. 102 Bayview School	34%	62%	48.0%	Not Funded		
Bklyn	P.S. 186 Dr. Irving A Gladstone School	32%	64%	48.0%	Not Funded		
Bklyn	P.S. 244 Richard R. Green School	35%	61%	48.0%	Not Funded		
Q	P.S. 88 Seneca School	39%	57%	48.0%	Not Funded		
Bklyn	P.S. 5 Dr. Ronald E. McNair School	14%	81%	47.5%	Not Funded		
M	Future Leaders Institute Charter School	43%	52%	47.5%	Not Funded		
Q	P.S. 102 Bayview School	28%	67%	47.5%	Not Funded		
Q	P.S. 20 John Bowne School	22%	73%	47.5%	Not Funded		
Q	P.S. 147 Ronald McNair School	47%	48%	47.5%	Not Funded		
Q	P.S. 165 Edith K. Bergtraum School	35%	60%	47.5%	Not Funded		
SI	P.S. 22 Graniteville School	37%	58%	47.5%	Not Funded		
Bklyn	P.S. 97 Highlawn School	31%	63%	47.0%	Not Funded		
Bklyn	P.S. 128 Bensonhurst School	26%	68%	47.0%	Not Funded		
Bklyn	P.S. 8 Robert Fulton School	62%	32%	47.0%	Not Funded		
Bklyn	P.S. 163 Bath Beach School	32%	62%	47.0%	Not Funded		
Bklyn	P.S. 247	25%	69%	47.0%	Not Funded		
Q	P.S. 22 Thomas Jefferson School	28%	65%	46.5%	Not Funded		
Q	P.S. 62 Chester Park School	26%	67%	46.5%	Not Funded		

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Q	P.S. 71 Forest School	37%	56%	46.5%	Not Funded		
Q	P.S. 152 Gwendoline N. Alleyne School	16%	77%	46.5%	Not Funded		
Bklyn	P.S. 177 Marlboro School	21%	72%	46.5%	Not Funded		
SI	P.S. 26 Carteret School	51%	42%	46.5%	Not Funded		
Bklyn	P.S. 230 Doris L. Cohen School	28%	64%	46.0%	Not Funded		
Q	P.S. 29 Queens School	29%	63%	46.0%	Not Funded		
Q	P.S. 96	43%	49%	46.0%	Not Funded		
Q	P.S. 120 Queens School	25%	67%	46.0%	Not Funded		
Bx	P.S. 160 Walt Disney School	31%	61%	46.0%	Not Funded		
Bklyn	P.S. 39 Henry Bristow School	27%	64%	45.5%	Not Funded		
Bklyn	P.S. 268 Emma Lazarus School	40%	51%	45.5%	Not Funded		
Q	P.S. 90 Horace Mann School	24%	67%	45.5%	Not Funded		
Q	P.S. 219 Paul Klapper School	28%	63%	45.5%	Not Funded		
Bx	P.S. 97	31%	60%	45.5%	Not Funded		
Bx	P.S. 93 Albert G. Oliver School	68%	23%	45.5%	Not Funded/Declined		
Bklyn	Community Partnership Charter School	35%	55%	45.0%	Not Funded		
Q	P.S. 69 Jackson Heights School	28%	62%	45.0%	Not Funded		
Q	P.S. 12 James B. Colgate School	20%	70%	45.0%	Not Funded		
Q	P.S. 33 Edward M. Funk School	32%	58%	45.0%	Not Funded		
Bklyn	P.S. 112 Lefferts Park School	23%	66%	44.5%	Not Funded		
Bklyn	P.S. 209 Margaret Mead School	28%	61%	44.5%	Not Funded		
Bklyn	P.S. 327 Dr. Rose B. English School	35%	54%	44.5%	Funded/New	62	
M	P.S. 75 Emily Dickinson School	33%	56%	44.5%	Not Funded		
Q	P.S. 60 Woodhaven School	25%	64%	44.5%	Not Funded		
Q	P.S. 66 Jacqueline Kennedy-Onassis	13%	76%	44.5%	Not Funded		
Q	P.S. 166 Henry Gradstein School	13%	76%	44.5%	Not Funded		
Bklyn	Brooklyn Charter School (The)	45%	44%	44.5%	Not Funded		
Q	P.S. 85 Judge Charles Vallone	20%	69%	44.5%	Not Funded		
Bklyn	P.S. 100 Coney Island School	22%	66%	44.0%	Not Funded		
Bklyn	P.S. 199 Frederick R. Wachtel School	23%	65%	44.0%	Not Funded		
Bklyn	P.S. 200 Benson School	28%	60%	44.0%	Not Funded		
Q	P.S. 21 Edward Hart School	24%	64%	44.0%	Not Funded		
Q	P.S. 164 Queens Valley School	25%	63%	44.0%	Not Funded		
SI	P.S. 38 George Cromwell School	26%	62%	44.0%	Not Funded		
Q	P.S. 11 Kathryn Phelan School	19%	69%	44.0%	Not Funded		
M	P.S. 63 William McKinley School	38%	49%	43.5%	Not Funded		
Q	P.S. 64 Joseph P. Addabbo School	17%	70%	43.5%	Not Funded		
Q	P.S. 122 Mamie Fay School	32%	55%	43.5%	Not Funded		
Bx	Carl C. Icahn Charter School	11%	76%	43.5%	Not Funded		
Q	Merrick Academy-Queens Public Charter School	52%	34%	43.0%	Not Funded		
Bklyn	P.S. 31 Samuel F. Dupont School	16%	70%	43.0%	Not Funded		
Bklyn	P.S. 193 Gil Hodges School	24%	62%	43.0%	Not Funded		
Bklyn	P.S. 255 Barbara Reing School	24%	62%	43.0%	Not Funded		
Q	P.S. 2 Alfred Zimberg School	22%	64%	43.0%	Not Funded		
Q	P.S. 108 Capt. Vincent G. Fowler	26%	60%	43.0%	Not Funded		
Q	P.S. 150	20%	66%	43.0%	Not Funded		
Q	P.S. 156 The Laurelton School	37%	49%	43.0%	Not Funded		
Q	P.S. 206 Horace Harding School	29%	57%	43.0%	Not Funded		
Bx	P.S. 153 Helen Keller School	36%	50%	43.0%	Not Funded/Declined		
Bx	P.S. 280 Mosholu Parkway	19%	66%	42.5%	Not Funded		
M	P.S. 130 Hernando Desoto School	18%	66%	42.0%	Not Funded		
Q	P.S. 129 Patricia Larkin School	24%	60%	42.0%	Not Funded		
Q	P.S. 153 Maspeth Elementary School	36%	48%	42.0%	Not Funded		
Q	P.S. 220 Edward Mandel School	25%	59%	42.0%	Not Funded		
SI	P.S. 60 Alice Austen School	37%	47%	42.0%	Not Funded		
SI	P.S. 46 Albert V. Maniscalco School	30%	53%	41.5%	Not Funded		
Bklyn	P.S. 101 Verrazano School	19%	64%	41.5%	Not Funded		
Bklyn	P.S. 204 Vince Lombardi School	21%	62%	41.5%	Not Funded		
Q	P.S. 7 Louis Simeone School	20%	63%	41.5%	Not Funded/Declined		
Q	P.S. 154 Queens School	21%	62%	41.5%	Not Funded		
Q	P.S. 163 Flushing Heights Scholl	21%	61%	41.0%	Not Funded		
Bx	Harriet Tubman Charter School	36%	45%	40.5%	Not Funded		
Bklyn	P.S. 48 Mapleton School	10%	71%	40.5%	Not Funded		
Bklyn	P.S. 235 Lenox School	18%	62%	40.0%	Not Funded		
Q	P.S. 229 Emmanuel Kaplan School	31%	49%	40.0%	Not Funded/Declined		
Bklyn	P.S. 206 J.F. Lamb School	10%	70%	40.0%	Not Funded		
Bx	P.S. 108 Philip J. Abinanti School	32%	48%	40.0%	Not Funded		
Q	P.S. 251	40%	39%	39.5%	Not Funded		
SI	P.S. 39 Francis J. Murphy Jr. School	28%	51%	39.5%	Not Funded		
Bklyn	P.S. 254 Dag Hammarskjold School	12%	66%	39.0%	Not Funded		
SI	P.S. 29 Bardwell School	32%	45%	38.5%	Not Funded		
SI	P.S. 45 John Tyler School	31%	46%	38.5%	Not Funded		

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Q	P.S. 146 Howard Beach School	39%	37%	38.0%	Not Funded		
Bklyn	P.S. 180 Homewood School	18%	56%	37.0%	Not Funded		
Bklyn	P.S. 197	13%	61%	37.0%	Not Funded		
Bklyn	P.S. 261 Philip Livingston School	36%	38%	37.0%	Not Funded		
M	P.S. 124 Yung Wing School	13%	61%	37.0%	Not Funded		
Q	P.S. 58 School of Heroes	24%	50%	37.0%	Not Funded		
SI	P.S. 69 Daniel D. Thompkins School	42%	31%	36.5%	Not Funded		
Q	P.S. 113 Isaac Chauncey School	6%	66%	36.0%	Not Funded		
M	Tag Young Scholars JHS	10%	62%	36.0%	Not Funded		
SI	P.S. 41 The New Drop School	30%	42%	36.0%	Not Funded		
Bx	P.S. 14 Sen. John Calandra School	32%	40%	36.0%	Not Funded		
Q	P.S. 24 Andrew Jackson School	6%	65%	35.5%	Not Funded		
Bklyn	P.S. 215 Morris H. Weiss School	22%	49%	35.5%	Not Funded		
Q	P.S. 232 Lindenwood School	24%	46%	35.0%	Not Funded		
Q	Our World Neighborhood Charter School	27%	42%	34.5%	Not Funded		
Q	P.S. 99 Kew Gardens School	10%	59%	34.5%	Not Funded		
Q	P.S. 32 State Street School	21%	47%	34.0%	Not Funded		
Bklyn	P.S. 104 Fort Hamilton School	20%	47%	33.5%	Not Funded		
SI	P.S. 52 John C. Thompson School	24%	43%	33.5%	Not Funded		
M	Earth School	18%	48%	33.0%	Not Funded		
SI	SS Columbia School	29%	37%	33.0%	Not Funded		
Bklyn	Hellenic Classical Charter School	25%	41%	33.0%	Not Funded		
Bx	P.S. 51 Bronx New School	33%	33%	33.0%	Not Funded		
M	Neighborhood School	31%	34%	32.5%	Not Funded		
Bklyn	Beginning With Children Charter School	16%	49%	32.5%	Not Funded		
M	P.S. 9 Sarah Anderson School	28%	37%	32.5%	Not Funded		
Q	P.S. 139 Rego Park School	19%	46%	32.5%	Not Funded		
Bx	P.S. 19 Judith K. Weiss	31%	33%	32.0%	Not Funded		
M	PS/IS 217 Roosevelt Island School	25%	39%	32.0%	Not Funded		
Q	P.S. 242	20%	44%	32.0%	Not Funded		
SI	P.S. 54 Charles W. Leng School	18%	44%	31.0%	Not Funded		
M	P.S. 166 Richard Rogers School for the Arts & Science	22%	40%	31.0%	Not Funded		
SI	P.S. 50 Frank Hankinson School	39%	23%	31.0%	Not Funded		
Bklyn	P.S. 276 Louis Marshall Elementary School	31%	30%	30.5%	Not Funded		
Bklyn	P.S. 207 Elizabeth F. Leary School	21%	40%	30.5%	Not Funded		
SI	P.S. 48 William G. Wilcox School	20%	41%	30.5%	Not Funded		
Bklyn	P.S. 58 Carroll School	17%	43%	30.0%	Not Funded		
Bklyn	P.S. 222 Katherine R. Snyder School	18%	42%	30.0%	Not Funded		
Bklyn	P.S. 279 Herman Schreiber School	29%	31%	30.0%	Not Funded		
Q	P.S. 107 Thomas A. Dooley	18%	42%	30.0%	Not Funded		
Bklyn	P.S. 154 The Windsor Terrace School	25%	34%	29.5%	Not Funded		
M	Harbor Science and Arts Charter School	4%	54%	29.0%	Not Funded		
Q	P.S./I.S. 208	22%	36%	29.0%	Not Funded		
M	Ballet Tech/NYC PS for Dance	18%	38%	28.0%	Not Funded		
M	Central Park East Ii School	56%	0%	28.0%	Not Funded		
M	P.S. 212 Midtown West School	27%	29%	28.0%	Not Funded		
Q	P.S. 270	29%	27%	28.0%	Not Funded		
Bklyn	P.S. 135 Sheldon A. Brookner School	35%	21%	28.0%	Not Funded		
Q	P.S. 49 Dorothy Bonawit Kole	19%	37%	28.0%	Not Funded		
Bklyn	P.S. 185 Walter Kassenbrock School	18%	36%	27.0%	Not Funded		
M	P.S. 87 William Scherman School	14%	40%	27.0%	Not Funded		
Bklyn	P.S. 107 John W. Kimball School	26%	27%	26.5%	Not Funded		
Bklyn	P.S. 312 Bergen Beach School	15%	37%	26.0%	Not Funded		
M	P.S. 199 Jesse Isador Straus School	16%	36%	26.0%	Not Funded		
Bklyn	P.S. 146	18%	33%	25.5%	Not Funded		
Q	P.S. 31 Bayside School	16%	35%	25.5%	Not Funded		
Q	P.S. 174 William Sidney Mount School	18%	32%	25.0%	Not Funded		
SI	P.S. 4 Maurice Wollin School	27%	23%	25.0%	Not Funded		
SI	P.S. 80 Michael J. Petrides School	26%	24%	25.0%	Not Funded		
Bx	P.S. 81 Robert J. Christen School	25%	25%	25.0%	Not Funded		
Bx	P.S. 196	50%	0%	25.0%	Not Funded		
Q	P.S. 26 Rufus King School	19%	31%	25.0%	Not Funded		
Q	P.S. 47 Chris Galas School	5%	44%	24.5%	Not Funded		
Q	P.S. 178 Holliswood School	24%	25%	24.5%	Not Funded		
Bx	P.S. 175 City Island School	14%	35%	24.5%	Not Funded		
Q	P.S. 133	17%	31%	24.0%	Not Funded		
Q	P.S. 46 Alley Pond School	20%	27%	23.5%	Not Funded		
Q	P.S. 144 Col. Jeromus Remsen School	22%	25%	23.5%	Not Funded		
M	P.S. 184 Shuang Wen School	7%	39%	23.0%	Not Funded		
Bklyn	P.S. 29 John M. Harrigan School	17%	28%	22.5%	Not Funded		
Bklyn	P.S. 229 Dyker School	8%	37%	22.5%	Not Funded		
SI	P.S. 42 Eltingville School	25%	17%	21.0%	Not Funded		

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Q	P.S. 79 Francis Lewis School	19%	23%	21.0%	Not Funded		
Q	P.S. 186 Castlewood School	13%	28%	20.5%	Not Funded		
SI	P.S. 35 Clove Valley School	5%	36%	20.5%	Not Funded		
Q	P.S. 169 Bay Terrace School	21%	20%	20.5%	Not Funded		
Q	P.S. 173 Fresh Meadow School	5%	35%	20.0%	Not Funded		
Q	The Renaissance Charter School	5%	35%	20.0%	Not Funded		
Bklyn	P.S. 236 Mill Basin School	17%	22%	19.5%	Not Funded		
Q	P.S. 184 Flushing Manor School	18%	21%	19.5%	Not Funded		
SI	P.S. 30 The Westerleigh School	17%	22%	19.5%	Not Funded		
Bklyn	P.S. 277 Gerritsen Beach School	6%	32%	19.0%	Not Funded		
Q	P.S. 159	12%	26%	19.0%	Not Funded		
Q	P.S. 207 Rockwood Park School	12%	26%	19.0%	Not Funded		
Q	P.S. 193 Alfred J. Kennedy School	19%	19%	19.0%	Not Funded		
Q	P.S. 18 Winchester School	11%	26%	18.5%	Not Funded		
Q	P.S. 115 Glen Oaks School	9%	28%	18.5%	Not Funded		
Q	P.S. 213 Carl Ulman School	9%	28%	18.5%	Not Funded		
SI	P.S. 1 Tottenville School	22%	15%	18.5%	Not Funded		
SI	P.S. 8 Shirely Solomn School	15%	22%	18.5%	Not Funded		
SI	P.S. 55 Henry M. Boehm School	24%	13%	18.5%	Not Funded		
Q	P.S. 162 John Golden School	8%	29%	18.5%	Not Funded		
M	P.S. 3 Charrette School	20%	16%	18.0%	Not Funded		
M	P.S. 116 Mary Lindley Murray School	14%	22%	18.0%	Not Funded		
SI	P.S. 32 The Gifford School	19%	17%	18.0%	Not Funded		
M	P.S. 59 Beekman Hill International School	11%	24%	17.5%	Not Funded		
SI	P.S. 6 Cpl Allan F. Kivlehan School	26%	9%	17.5%	Not Funded		
SI	P.S. 36 John C. Drumgoole School	21%	13%	17.0%	Not Funded		
M	P.S. 183 R. L. Stevenson School	17%	16%	16.5%	Not Funded		
Q	P.S. 191 Mayflower School	5%	28%	16.5%	Not Funded		
M	P.S. 333 Manhattan School for Children	14%	19%	16.5%	Not Funded		
SI	P.S. 23 Richmondtown School	15%	18%	16.5%	Not Funded		
SI	P.S. 3 Margaret Gioiosa School	18%	14%	16.0%	Not Funded		
SI	P.S. 53 Bay Terrace School	12%	20%	16.0%	Not Funded		
M	P.S. 158 Baylard Taylor School	9%	23%	16.0%	Not Funded		
SI	P.S. 5 Huguenot School	21%	11%	16.0%	Not Funded		
Bx	P.S. 24 Spuyten Duyvil	11%	21%	16.0%	Not Funded		
M	P.S. 40 Augustus Street Gardens	21%	10%	15.5%	Not Funded		
Q	P.S. 101 School in the Garden	15%	15%	15.0%	Not Funded		
Q	P.S. 209 Clearview Gardens School	13%	17%	15.0%	Not Funded		
SI	P.S. 56 Louis Desario School	11%	19%	15.0%	Not Funded		
Q	P.S. 203 Oakland Gardens School	12%	16%	14.0%	Not Funded		
Bklyn	P.S. 321 William Penn School	10%	18%	14.0%	Not Funded		
Q	P.S. 41 Crocheron School	8%	19%	13.5%	Not Funded		
Q	P.S. 128 Juniper Valley School	7%	20%	13.5%	Not Funded		
Bklyn	P.S. 195 Manhattan Beach School	5%	19%	12.0%	Not Funded		
Q	P.S. 114 Belle Harbor School	7%	17%	12.0%	Not Funded		
Q	P.S. 196 Grand Central Parkway School	7%	17%	12.0%	Not Funded		
Q	P.S./I.S. 266	8%	16%	12.0%	Not Funded		
M	P.S. 89	8%	13%	10.5%	Not Funded		
M	P.S. 290 Manhattan New School	10%	11%	10.5%	Not Funded		
Q	P.S. 221 North Hills School	6%	14%	10.0%	Not Funded		
M	P.S. 234 Independence School	14%	6%	10.0%	Not Funded		
Q	P.S. 94 David D. Porter School	5%	14%	9.5%	Not Funded		
Q	P.S. 205 Alexander Graham Bell School	0%	18%	9.0%	Not Funded		
M	New Explorations Science, Tech and Math School	2%	15%	8.5%	Not Funded		
M	P.S. 41 Greenwich Village School	4%	11%	7.5%	Not Funded		
M	P.S. 77 Lower Lab School	5%	9%	7.0%	Not Funded		
M	P.S. 6 Lillie D. Blake School	8%	6%	7.0%	Not Funded		
M	P.S. 150	0%	11%	5.5%	Not Funded		
Q	P.S. 98 Douglaston School	1%	7%	4.0%	Not Funded		
Q	P.S. 188 Kingsbury School	0%	8%	4.0%	Not Funded		
M	Anderson School	0%	2%	1.0%	Not Funded		
Bklyn	Achievement First Crown Heights Charter School	No data	48%	No data	Not Funded		
Bklyn	Brooklyn Charter School (The)	No data	No data	No data	Not Funded		
Bklyn	Brooklyn Excelsior Charter School	No data	No data	No data	Not Funded		
Bklyn	Excellence Charter School of Bedford Stuyvesant	No data	No data	No data	Not Funded		
Bklyn	Explore Charter School	No data	48%	No data	Not Funded		
Bklyn	Mott Hall Iv	No data	65%	No data	Not Funded		
Bklyn	P.S. 12	No data	No data	No data	Not Funded		
Bklyn	P.S. 245	No data	no data	No data	Not Funded		

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Bklyn	P.S. 280 Brooklyn Studio Secondary School	No data	49%	No data	Not Funded		
Bklyn	P.S. 314 Luis Munoz Marin School	No data	No data	No data	Not Funded/Declined		
Bklyn	P.S. 319	No data	81%	No data	Not Funded		
Bklyn	P.S. 326	No data	72%	No data	Not Funded		
Bklyn	P.S. 361	No data	93%	No data	Funded/New	63	
Bklyn	Paul Robeson High School	No data	85%	No data	Not Funded		
Bklyn	Performing Arts And Technology High School	No data	74%	No data	Not Funded		
Bklyn	Progress High School	No data	65%	No data	Not Funded		
Bklyn	Prospect Heights High School	No data	82%	No data	Not Funded		
Bklyn	P.S. 35 Stephen Decatur School	No data	79%	No data	Not Funded		
Bklyn	The Upper Carroll School	No data	No data	No data	Not Funded		
Bklyn	UFT Elementary Charter School	No data	62%	No data	Not Funded		
M	Girls Preparatory Charter School of New York	No data	61%	No data	Not Funded		
M	Harlem Children's Zone Promise Academy Charter School	No data	43%	No data	Not Funded		
M	Harlem Children's Zone Promise Academy II Charter School	No data	61%	No data	Not Funded		
M	Harlem Link Charter School	No data	61%	No data	Not Funded		
M	Manhattan Charter School	No data	33%	No data	Not Funded		
M	New York Center for Autism Charter School	No data	No data	No data	Not Funded		
M	P.S. 36 Margaret Douglas School	No data	84%	No data	Not Funded		
M	P.S. 109 Century School	No data	No data	No data	Not Funded		
M	P.S. 112 Jose C. Barbosa School	No data	97%	No data	Not Funded		
M	P.S. 176	No data	No data	No data	Not Funded		
M	P.S. 185 John M. Langston School	No data	69%	No data	Not Funded		
M	P.S. 196 Umbrella School	No data	No data	No data	Not Funded		
M	Professor Juan Bosch Public School	No data	82%	No data	Not Funded		
M	P.S. 47 American Sign Language & English School	No data	62%	No data	Not Funded		
M	Thurgood Marshall Academy Lower School	No data	75%	No data	Not Funded		
Q	Christopher A. Santora	No data	75%	No data	Not Funded		
Q	P.S. 51	No data	60%	No data	Not Funded		
Q	P.S. 130	No data	No data	No data	Not Funded		
Q	P.S. 182 Samantha Smith School	No data	79%	No data	Not Funded		
Q	P.S. 228-Ecc	No data	78%	No data	Not Funded		
Q	Peninsula Preparatory Academy Charter School	No data	73%	No data	Not Funded		
Q	Project Blend	No data	No data	No data	Not Funded		
Q	P.S. 28 Thomas Emmanuel Early Childhood Center	No data	84%	No data	Not Funded		
Q	P.S. 253	No data	85%	No data	Not Funded		
Q	P.S. 254	No data	73%	No data	Not Funded		
Bx	Bronx Charter School for Better Learning	No data	59%	No data	Not Funded		
Bx	Bronx Charter School for Children	No data	55%	No data	Not Funded		
Bx	Bronx Charter School for Excellence	No data	52%	No data	Not Funded		
Bx	Bronx Lighthouse Charter School	No data	68%	No data	Not Funded		
Bx	Grand Concourse Academy Charter School	No data	81%	No data	Not Funded		
Bx	P.S. 23 The New Children's School	No data	95%	No data	Not Funded		
Bx	P.S. 60 George L. Gallego School	No data	No data	No data	Not Funded		
Bx	P.S. 170	No data	96%	No data	Not Funded		
Bx	P.S. 197	No data	0%	No data	Not Funded		
Bx	P.S. 207	No data	77%	No data	Not Funded		
Bx	P.S. 209	No data	88%	No data	Not Funded		
Bx	P.S. 234 Twin Parks School	No data	No data	No data	Not Funded		
Bx	P.S. 236 Langston Hughes School	No data	77%	No data	Not Funded		
Bx	P.S. 257 Children's School	No data	No data	No data	Not Funded		
Bx	P.S. 39	No data	No data	No data	Not Funded		
Bx	P.S. 307 Eames Place	No data	97%	No data	Funded/New	64	
Bx	Readnet Bronx Charter School at Metropolitan College	No data	No data	No data	Not Funded		
Bx	School of Science and Applied Learning	61%	No data	No data	Not Funded		
Bx	South Bronx Charter School for International Cultures and Arts	No data	85%	No data	Not Funded		

Carryover: Participated in Reading First under initial grant (2003-2006) and continued under the second grant (2006-2009)

Boro	Public School Name	(A) 4th Grade Level 1 & 2 ELAs 2005 - 06	(B) Eligible for Free Lunch 2005 - 06	Audit Weighted Score (Average of column A & B)	Reading First Status	Number of Schools Receiving Reading First Funds	Count of 64 Most Deserving Schools Based on Audit Weighted Score
------	--------------------	------------------------------------------------------	---------------------------------------------------	------------------------------------------------------	----------------------------	----------------------------------------------------------	---------------------------------------------------------------------------

Declined: Declined participation in Reading First under the second grant (2006-2009)
Discontinued: Participated in Reading First under initial grant (2003-2006) but did not continue under the second grant (2006-2009)
Funded: Received Reading First funds under the second grant (2006-2009)
New: Added to Reading First under the second grant (2006-2009)
Non-committal: Indicated it might be interested in Reading First under the second grant (2006-2009)
Non-responsive: Did not respond under the second grant (2006-2009)
Not Funded: Did not receive Reading First funds under the second grant (2006-2009)
Wait Listed: Expressed interest in Reading First under the second grant (2006-2009) and put on a waiting list

⁽¹⁾ P.S. 325 initially declined participation in Reading First. Subsequently, P.S. 325 expressed interest, was wait listed July 16, 2007, and was ultimately funded in fiscal year 2008.

⁽²⁾ P.S. 211 participated in Reading First under initial grant (2003-2006) and did not initially continue under the second grant (2006-2009). P.S. 211 left Reading First in 2006 and returned in 2007.

Describes criteria used to identify schools selected, justifying selections with descriptions of poverty level data, school status in assessment results, school demographics, rationale for inclusion of schools that had previous RF grant

Participants in the Department's Reading First program will include over thirty-thousand (30,000) students in grades K-3, K-3 classroom teachers (including special education, ESL, and bilingual), paraprofessionals, parent coordinators, parents, and principals from every school, as well as other school-based, regional and central instructional, assessment and budget personnel.

Participating public schools were selected on a two-tier basis, taking into consideration a leveled approach for new schools participating in the program, as well as schools that are continuing from the initial cohort of Reading First Schools. Overall, schools were selected on the basis of combined student-based criteria, utilizing the following variables:

1. Tier 1 – New Schools

- i. Poverty
 - Free lunch
- ii. Academic Need
 - Percentage of students in Levels 1 and 2 on the State 4th grade English Language Arts (ELA) exam
 - Percentage of English Language Learners (ELLs)

2. Tier 2 – Continuing Schools

- i. Poverty
 - Free lunch
- ii. Academic Need
 - Percentage of students in Levels 1 and 2 on the State 4th grade ELA exam
 - Percentage of ELLs
- iii. Consistency
 - Need for a consistent instructional program
 - Schools only had two complete years of program implementation

All fifty-seven (56) public schools selected to participate in the Reading First program are Title I schools, with both School-wide and Targeted populations. The following



Harcourt Inc. and Subsidiaries
6277 Sea Harbor Drive
Orlando, FL 32887

Invoice	Invoice Date	Account Number	Page
71994342	11/01/07	5948834	1
	PO#	Due Date	Amount Due
	4A64542	12/03/07	\$ 5,681,423.01

Bill To:
NYC BOARD OF EDUCATION
GILBERT PALMER/STACEY FRAZIER - 718-935-3316
OFFICE OF THE CFO ROOM 1202
65 COURT STREET
BROOKLYN, NY 11201

Ship to:
VARIOUS

Stacey A. Frazier
12/4/07

WV089052048
(ADC)

Product Code	Quantity	Title Description	Unit Price	Amount
Original order				
	24	Storytown Kindergarten Package - Public	6976.41	\$ 167,433.84
	27	Storytown 1st Grade Package - Public	10951.02	\$ 295,677.54
	28	Storytown 2nd Grade Package - Public	7970.6	\$ 223,176.80
	27	Storytown 3rd Grade Package - Public	7565.02	\$ 204,255.54
	2	Storytown Kindergarten Package - NPS	7471.41	\$ 14,942.82
	2	Storytown 1st Grade Package - NPS	11469.72	\$ 22,939.44
	2	Storytown 2nd Grade Package - NPS	8489.3	\$ 16,978.60
	2	Storytown 3rd Grade Package - NPS	8538.93	\$ 17,077.86
	8	Storytown Kindergarten Intervention Package	1583.95	\$ 12,671.60
	8	Storytown 1st Grade Intervention Package	1583.95	\$ 12,671.60
	8	Storytown 2nd Grade Intervention Package	1583.95	\$ 12,671.60
	8	Storytown 3rd Grade Intervention Package	1583.95	\$ 12,671.60
	23	New Trophies Kindergarten Packages - Public	5857.15	\$ 134,714.45
	27	New Trophies 1st Grade Packages - Public	10058.71	\$ 271,585.17
	23	New Trophies 2nd Grade Packages - Public	7982.73	\$ 183,602.79
	22	New Trophies 3rd Grade Packages - Public	6618.4	\$ 145,604.80
	186	Replacement Consumables Kindergarten Package - Public	1454.7	\$ 270,574.20
	211	Replacement Consumables 1st Grade Package - Public	3192.15	\$ 673,543.65
	232	Replacement Consumables 2nd Grade Package - Public	3186.06	\$ 739,165.92
	244	Replacement Consumables 3rd Grade Package - Public	1797.36	\$ 438,555.84
	0	New Trophies Kindergarten Packages - NPS	6478.75	\$ -
	0	New Trophies 1st Grade Packages - NPS	10626.58	\$ -
	1	New Trophies 2nd Grade Packages - NPS	8486.73	\$ 8,486.73
	0	New Trophies 3rd Grade Packages - NPS	7800.1	\$ -
	66	Replacement Consumables Kindergarten Package - NPS	2164.8	\$ 142,876.50
	67	Replacement Consumables 1st Grade Package - NPS	4324.95	\$ 289,771.65
	67	Replacement Consumables 2nd Grade Package - NPS	3939.96	\$ 263,977.32
	65	Replacement Consumables 3rd Grade Package - NPS	2551.26	\$ 165,831.90

R20000 01 Contract # 7000552

Merchandise Total	State & Local Sales Tax	Shpg. & Handlin	Amt. Prepaid	Pay This Amount

continued



Harcourt Inc. and Subsidiaries
6277 Sea Harbor Drive
Orlando, FL 32887

Invoice	Invoice Date	Account Number	Page
71994342	11/01/07	5948834	2
	PO#	Due Date	Amount Due
	4A64542	12/03/07	\$ 5,681,423.01

Bill To:
NYC BOARD OF EDUCATION
GILBERT PALMER/STACEY FRAZIER - 718-935-3316
OFFICE OF THE CFO ROOM 1202
65 COURT STREET
BROOKLYN, NY 11201

Ship to:
VARIOUS

Product Code	Quantity	Title/Description	Unit Price	Amount
	9	New Trofeos Kindergarten Packages	6302.39	\$ 56,721.51
	5	New Trofeos 1st Grade Packages	13202.34	\$ 66,011.70
	4	New Trofeos 2nd Grade Packages	10273.59	\$ 41,094.36
	10	New Trofeos 3rd Grade Packages	8754.81	\$ 87,548.10
	32	Trofeos Replacement Consumables Kindergarten Package	1839	\$ 58,848.00
	38	Trofeos Replacement Consumables 1st Grade Package	4769.4	\$ 181,237.20
	33	Trofeos Replacement Consumables 2nd Grade Package	4753.56	\$ 156,867.48
	22	Trofeos Replacement Consumables 3rd Grade Package	2027.46	\$ 44,604.12
	23	New MIE Packages - Kindergarten	987.02	\$ 22,701.46
	27	New MIE Packages - 1st Grade	1099.02	\$ 29,673.54
	24	New MIE Packages - 2nd Grade	1091.22	\$ 26,189.28
	22	New MIE Packages - 3rd Grade	843.6	\$ 18,559.20
	252	MIE Replacement Consumables Kindergarten Package	240.6	\$ 60,631.20
	278	MIE Replacement Consumables 1st Grade Package	161.7	\$ 44,952.60
	299	MIE Replacement Consumables 2nd Grade Package	72.9	\$ 21,797.10
	309	MIE Replacement Consumables 3rd Grade Package	72.9	\$ 22,526.10

Page 1 subtotal \$ 4,741,460.06
Page 2 subtotal \$ 939,962.95

R 20000 01 Contract # 7000552

Merchandise Total	State & Local Sales Tax	Handlin g	Amt. Prepaid	Pay This Amount
\$ 5,681,423.01	\$0.00	\$0.00		\$ 5,681,423.01



Close Window

Tracking Summary

Tracking Numbers

Tracking Number: 1Z 071 572 03 7151 194 9
Type: Package
Status: **Delivered**
Delivered On: 08/28/2007
1:33 P.M.
Delivered To: BROOKLYN, NY, US
Signed By: N TORRES
Service: GROUND
Multiple Packages: 2

Tracking Number: 1Z 071 572 03 7151 195 8
Type: Package
Status: **Delivered**
Delivered On: 08/29/2007
2:23 P.M.
Delivered To: BROOKLYN, NY, US
Signed By: N TORRES
Service: GROUND
Multiple Packages: 2

Tracking Number: 1Z 071 572 03 7155 951 4
Type: Package
Status: **Delivered**
Delivered On: 08/28/2007
11:16 A.M.
Delivered To: BROOKLYN, NY, US
Signed By: TORRS
Service: GROUND

Tracking results provided by UPS: 09/13/2007 11:37 A.M. ET

NOTICE: UPS authorizes you to use UPS tracking systems solely to track shipments tendered by or for you to UPS for delivery and for no other purpose. Any other use of UPS tracking systems and information is strictly prohibited.

71384262

Close Window

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09/13/07 ORDER/INVOICE INQUIRY PARCEL INQUIRY LIST BRP8760
ACTION CODE==>

PACKLIST : 71384262 1 WHSE: 001 SHIP DATE: 08/27/07
TOTAL QTY: 32 FULL CASES: 2 TOT SHPD CTNS: 3

PARCEL ID	TYP	WEIGHT	QTY	CTNS	PIECES	TRACER ID/PRO NUM
7151194	CS	26.55	12	1		1z0715720371511949
7151195	CS	26.55	12	1		1z0715720371511958
7155951	LG1	17.64	8		8	1z0715720371559514

FIND SSCC:
+9008 Last page
PF01-HELP
PF18-PARCEL

PF11-RETURN PF12-CANCEL PF16-SHPMNT

UPS TRACKING INFORMATION

Page 1 of 1



Delivery Notification

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

Tracking Number: 1Z 071 572 03 7151 194 9
Reference Number(s): 1Z0715720371511949, 11, 7138426201, 11
Service: GROUND
Weight: 26.60 Lbs
Shipped/Billed On: 08/27/2007
Delivered On: 08/28/2007 1:33 P.M.
Delivered To: 287 POWERS ST
BROOKLYN, NY, US 11211
Signed By: N TORRES

Location: OFFICE

Thank you for giving us this opportunity to serve you.

Sincerely,
United Parcel Service

Tracking results provided by UPS: 09/13/2007 11:38 A.M. ET

71384262



Delivery Notification

Dear Customer,

This is in response to your request for delivery information concerning the shipment listed below.

Tracking Number: 1Z 071 572 03 7155 951 4
Reference Number(s): 1Z0715720371559514, 11, 7138426201, 11
Service: GROUND
Weight: 17.60 Lbs
Shipped/Billed On: 08/27/2007
Delivered On: 08/28/2007 11:16 A.M.
Delivered To: 287 POWERS ST
BROOKLYN, NY, US 11211
Signed By: TORRS

[Handwritten signature]

Location: DOCK

Thank you for giving us this opportunity to serve you.

Sincerely,
United Parcel Service

Tracking results provided by UPS: 09/13/2007 11:38 A.M. ET

71384262

PO Information

Item Description	Qty	Price	Extended Price
Storytown Kindergarten Package - Public	25	\$ 6,976.41	\$174,410.25
Storytown 1st Grade Package - Public	26	\$ 10,951.02	\$284,726.52
Storytown 2nd Grade Package - Public	28	\$ 7,970.60	\$223,176.80
Storytown 3rd Grade Package - Public	26	\$ 7,565.02	\$196,690.52
Storytown Kindergarten Package - NPS	2	\$ 7,471.41	\$14,942.82
Storytown 1st Grade Package - NPS	2	\$ 11,469.72	\$22,939.44
Storytown 2nd Grade Package - NPS	2	\$ 8,489.30	\$16,978.60
Storytown 3rd Grade Package - NPS	2	\$ 8,538.93	\$17,077.86
Storytown Kindergarten Intervention Package	8	\$ 1,583.95	\$12,671.60
Storytown 1st Grade Intervention Package	8	\$ 1,583.95	\$12,671.60
Storytown 2nd Grade Intervention Package	8	\$ 1,583.95	\$12,671.60
Storytown 3rd Grade Intervention Package	8	\$ 1,583.95	\$12,671.60
New Trophies Kindergarten Packages - Public	23	\$ 5,857.15	\$134,714.45
New Trophies 1st Grade Packages - Public	27	\$ 10,058.71	\$271,585.17
New Trophies 2nd Grade Packages - Public	23	\$ 7,982.73	\$183,602.79
New Trophies 3rd Grade Packages - Public	24	\$ 6,618.40	\$158,841.60
Replacement Consumables Kindergarten Package - Public	116	\$ 1,454.70	\$168,745.20
Replacement Consumables 1st Grade Package - Public	130	\$ 3,192.15	\$414,979.50
Replacement Consumables 2nd Grade Package - Public	137	\$ 3,186.06	\$436,490.22
Replacement Consumables 3rd Grade Package - Public	135	\$ 1,797.36	\$242,643.60
New Trophies Kindergarten Packages - NPS	0	\$ 6,478.75	\$0.00
New Trophies 1st Grade Packages - NPS	0	\$ 10,626.58	\$0.00
New Trophies 2nd Grade Packages - NPS	0	\$ 8,486.73	\$0.00
New Trophies 3rd Grade Packages - NPS	0	\$ 7,800.10	\$0.00
Replacement Consumables Kindergarten Package - NPS	30	\$ 2,164.80	\$64,944.00
Replacement Consumables 1st Grade Package - NPS	29	\$ 4,324.95	\$125,423.55
Replacement Consumables 2nd Grade Package - NPS	30	\$ 3,939.96	\$118,198.80
Replacement Consumables 3rd Grade Package - NPS	28	\$ 2,551.26	\$71,435.28
New Trofeos Kindergarten Packages	7	\$ 6,302.39	\$44,116.73
New Trofeos 1st Grade Packages	9	\$ 13,202.34	\$118,821.06
New Trofeos 2nd Grade Packages	6	\$ 10,273.59	\$61,641.54
New Trofeos 3rd Grade Packages	5	\$ 8,754.81	\$43,774.05
Trofeos Replacement Consumables Kindergarten Package	23	\$ 1,839.00	\$42,297.00
Trofeos Replacement Consumables 1st Grade Package	28	\$ 4,769.40	\$133,543.20
Trofeos Replacement Consumables 2nd Grade Package	26	\$ 4,753.56	\$123,592.56
Trofeos Replacement Consumables 3rd Grade Package	22	\$ 2,027.46	\$44,604.12
New MIE Packages - Kindergarten	23	\$ 987.02	\$22,701.46
New MIE Packages - 1st Grade	27	\$ 1,099.02	\$29,673.54
New MIE Packages - 2nd Grade	23	\$ 1,091.22	\$25,098.06
New MIE Packages - 3rd Grade	24	\$ 843.60	\$20,246.40
MIE Replacement Consumables Kindergarten Package	146	\$ 587.84	\$85,824.64
MIE Replacement Consumables 1st Grade Package	159	\$ 603.25	\$95,916.75
MIE Replacement Consumables 2nd Grade Package	167	\$ 613.79	\$102,502.93
MIE Replacement Consumables 3rd Grade Package	163	\$ 359.15	\$58,541.45
			\$4,446,128.86



**Department of
Education**

Joel I. Klein
Chancellor

Photinea Anagnostopoulos
Chief Operating Officer

September 29, 2009

Mr. John Graham
Deputy Comptroller
Audits, Accountancy and Contracts
The City of New York Office of the Comptroller
1 Centre Street
New York, NY 10007-2341

Dear Mr. Graham:

This letter, along with the enclosed Response to Findings and Recommendations, constitutes the New York City Department of Education's (Department's) response to the New York City Office of the Comptroller's (Comptroller) September 15, 2009 draft report (Report) on the Department's Compliance with Reading First Program Spending Guidelines (Audit Report # FK09-079A).

The Reading First Program

The No Child Left Behind Act of 2001 established the Reading First Program to address the fact that large numbers of our nation's students do not develop the reading skills necessary to be successful in school. Reading First was a major federal initiative that built on years of scientific research in reading to help ensure that all children can read at or above grade level by the end of third grade.

Reading First is predicated on research findings that high-quality reading instruction in primary grades significantly reduces the number of students who experience difficulties in later years. The program's overarching goal is to improve the quality of reading instruction and thereby improve the reading skills and achievement of children in the primary grades. The Reading First program provides substantial resources at both the state and local levels:

- to ensure that research-based reading programs and materials are used to teach students in kindergarten through third grade;

- to increase access to and quality of professional development of all teachers who teach K-3 students, including special education teachers, to ensure that they have the skills necessary to teach these reading programs effectively; and
- to help prepare classroom teachers to screen, identify, and overcome barriers to students' ability to read on grade level by the end of third grade.

More specifically, the programs and the professional development provided to school staff must use reading instructional methods and materials that incorporate the five essential elements of effective primary-grade reading instruction, as specified in the legislation.

The Comptroller did not audit and does not call into question the Department's effective and successful pedagogic execution of the Reading First Program. Over the course of two competitively-awarded, three-year grants, the first covering the period 2003-2006 and implemented in 49 public and 35 non-public schools across the five boroughs, and the second covering the period 2006-2009 and implemented in 64 public and 54 non-public schools, the Department successfully executed Reading First for the benefit of tens of thousands of New York City public and non-public school children.

The results for Reading First schools on state tests also show that the program has been beneficial to the schools and children served. In order to further examine the effectiveness of New York City's Reading First program, the Department analyzed the state ELA results of the 41 original Reading First public schools, which have been in the program since the first year of implementation in 2004-05. The Reading First schools have absolute performance levels (levels 3 and 4) below the city-wide average. However, their year-to-year changes in achievement in many cases outpace the rest of the city. For example, the gains for grades 4 and 5 in Reading First public schools were two to five percentage points higher than the rest of the city over the three-year period from 2006 to 2009. Grade 5 students in Reading First also showed steeper declines in Level 1 since 2006 compared to the rest of the city. Grade 3 students also made gains during this period, with increases in levels 3 and 4 and decreases in level 1. Overall, grade 4 and 5 English proficient students in Reading First outpaced the rest of the city. Finally, in 2009, 40 out of the 41, or almost 98 percent of the original Reading First public schools had A's or B's on their Progress Report cards.

For each of these two grants, the Department was a grant sub-recipient of the New York State Education Department (SED), which was responsible for reviewing and approving the Department's program plan and for monitoring to ensure successful execution of the program and compliance with the federal and state requirements and guidelines governing the grant program.

The Comptroller's Audit

The Comptroller's audit covered a single year in the middle of the second grant period of the Reading First Program, Fiscal Year 2008. The Report highlights findings in three basic areas: school selection, other-than-personnel-services (OTPS) expenditures, and teacher qualifications.

School Selection

In the area of school selection, the Comptroller asserts that the Department did not implement the Reading First Program in "the most deserving" schools. (Report pp. 2, 7). In making that

assertion, the Comptroller brushes over a significant component of the federal and state program guidelines and ignores all but one and a half of the 15 school selection criteria clearly outlined in SED's approved Reading First grant application.

The Report correctly notes that the public elementary schools selected for Reading First should be from "among those in the district with the highest percentage reading below grade level and the highest percentage of children living in poverty", but wholly omits the requirement clearly stated in the guidance that the district "must consider the capacity of the school to effectively implement Reading First activities." That requirement is vital for the Comptroller and the public to understand, because it would be wholly irresponsible for the Department to pour federal grant resources into schools that it determined were unwilling or unable to effectively implement the program.

SED's approved Reading First grant application outlined 15 school selection criteria designed to identify schools *from among those* with the highest percentage reading below grade level and the highest percentage living in poverty that had the capacity to effectively implement Reading First instructional practices. Among those criteria were "individual school status in assessment results" and "school demographics, such as the number and percentage of ELL [English Language Learner] students and poverty level data". So the Report's assertion that the Department "failed to systematically identify...schools with the highest percentages of students reading below grade level and the highest poverty levels" is false. Those two quantitative factors were simply not the only ones considered by the Department in its thorough quantitative and qualitative school-selection analysis. They were, however, the *only* factors considered by the Comptroller, who it seems would have had the Department ignore the pedagogic and operational assessments of its Regional Superintendents about the schools' willingness and capacity to effectively implement the Reading First program, let alone whether Reading First might conflict or be redundant with other successful early literacy programs being implemented in specific schools.

Ultimately, the Department's school selections for both Reading First grants were subject to the review and approval of the SED, the prime recipient and responsible oversight agency for the execution of the grant. SED approved the Department's school selection as in compliance with the federal and state grant requirements and guidelines.

OTPS Expenditures

The Comptroller tested approximately \$14.9 million in OTPS expenditures under the Reading First Program. Of that amount, the Comptroller only cites \$206,527 (one percent) in expenses it deemed ineligible for Reading First in FY 2008 (\$42,094), or for which it could not determine whether the goods or services purchased were reasonable and appropriate for Reading First (\$164,433).

For \$9.3 million in expenses, the Comptroller's audit team was fully satisfied that the goods and services procured were reasonable and appropriate to Reading First, but concluded that they could not determine whether those services were provided to Reading First schools. The Department rejects this finding, as it presented the audit team with more than sufficient evidence that the goods and services were, in fact, provided exclusively to Reading First schools. This evidence included purchase orders and vendor manifests identifying the receiving schools; supplier invoices and proof of delivery records identifying the receiving schools, delivery date and address, and signature of the receiver; and service provider licenses and subscriptions and

assessment completion reports identifying the schools served. Moreover, the auditors declined the Department's invitation to conduct site visits to the Reading First schools to review their adherence to Standard Operating Procedures requiring them to collect, sign and maintain packing slips to demonstrate receipt of goods.

We also disagree with the Comptroller's finding that the appropriateness for Reading First of \$164,433 in expenses could not be determined. Those properly documented expenses were for internet service to participating non-public schools, as included in the grant approved by SED, and for travel of participating school personnel to an annual national conference, as mandated by the United States Department of Education (USDOE).

As to the \$42,094 (0.3 percent) of the \$14.9 million in sampled transactions that the Comptroller found ineligible for Reading First in FY 2008, the largest component expense, \$14,699, was a FY 2007 Reading First expense charged to FY 2008 in full accordance with the Comptroller's own Directive 24. Another \$7,000 was a deposit made in FY 2008 for travel to the FY 2009 national conference mandated by the USDOE. On the remaining questioned expenses, the Department presently lacks sufficient information from the Comptroller to determine their eligibility, but will investigate further.

Finally within its OTPS expenditure findings, the Comptroller cites \$3.9 million in FY 2008 expenditures (and approximately \$18 million over the course of the six years covered by the Reading First grants) on the iREADfirst portal, which the Report states was difficult or impossible to access.

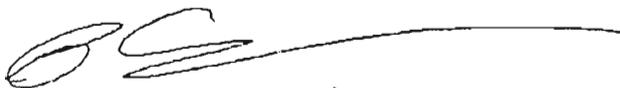
Reading First guidelines require Reading First sites to maintain a student data warehousing system. The iREADfirst portal was developed by the Department, in collaboration with IBM and Harcourt, to develop such a system to warehouse student data and to provide Reading First program personnel with online access to modules on lesson-planning, instructional and professional development, and to student assessment data and reports. The portal – both the platform and the content – was the result of extensive planning and analysis, including numerous meetings, conference calls, and feedback obtained from numerous constituent groups. The Department acknowledges that connectivity issues hampered schools' ability to effectively access the iREADfirst portal in the manner it was intended. However, the fact that schools were limited in their ability to access the content developed for the portal *online* did not preclude them from benefiting from 16 professional development modules that were developed for the portal (and included in the portal development costs), as those modules could be used either on or off the portal. Moreover, numerous aspects of the iREADfirst portal relating to student assessment data and reports have informed the Department's development of its nationally-recognized Achievement Reporting and Information System (ARIS), and discussions are underway to migrate significant features from the iREADfirst portal to the ARIS system, thereby sustaining the value of the portal's development for the benefit of the schools.

While we understand the temptation for the Comptroller to engage in Monday morning quarterbacking regarding the connectivity problems that arose and made it difficult or impossible for many Reading First program personnel to access the portal's content *online*, the portal was developed by the Department in good faith after extensive study and consideration, Reading First program personnel could still access the content offline, and the Department and its schools continue to derive benefits from the content, applications and features developed for that portal.

Teacher Qualifications

In order for a teacher to be considered Highly Qualified to teach in the Elementary grades under the No Child Left Behind Act, the teacher should ~~not~~ be certified to teach in Reading only. Elementary teachers must be licensed as common branch teachers (eligible to teach Math, English (including reading), Social Studies, and Science). As part of the training for a common branch license, individuals also receive training in teaching reading. Every teacher and coach that participated in the Reading First program was licensed and certified to teach core subjects in the elementary grades, and additionally completed a 60 hour online New York State Reading Academy course designed by SED to cover the critical components of scientific-based reading instruction. SED, as the prime recipient and responsible oversight agency for execution of the grant, developed its Reading Academy course in recognition of the publicly-reported shortage across the state of teachers with specific reading licenses. Accordingly, all of the Department's Reading First personnel met the SED's requirements and expectations under the Reading First program.

Sincerely,



Photeine Anagnostopoulos
Chief Operating Officer

cc: Joel I. Klein
Brian Fleischer
Mary Coffey
Jason Henry
Denise Sontag
Anita Henderson
Jennifer Bell-Ellwanger

New York City Department of Education's Response to Assertions and Recommendations in the New York City Comptroller's Draft Audit Report on the Department's Compliance with Reading First Program Spending Guidelines FK09-079A

This Response to Assertions and Recommendations, along with the September 29, 2009 cover letter of Photine Anagnostopoulos, constitutes the New York City Department of Education's (Department's) response to the New York City Office of the Comptroller's (Comptroller) September 15, 2009 draft report (Report) on the Department's Compliance with Reading First Program Spending Guidelines (FK09-079A).

Comptroller's Assertion: DOE Did Not Spend Funds on Schools with the Highest Percentages of Students Reading Below Grade Level and Highest Poverty Levels

Department's Response:

The NYCC audit report claims that the Department *"did not comply with Reading First federal and State guidelines because it failed to systematically identify and fund public elementary schools with the highest percentages of students reading below grade level and highest poverty levels, based on the most current available data."* To back up their assertion, the auditing team developed their own school selection methodology, taking the 2005-2006 ELA exam data and free lunch eligibility percentages, averaging those percentages and then ranking the schools based on this average (See Audit Report Appendix). We disagree with the Comptroller's interpretation that a strictly quantitative approach is the correct methodology to select participating schools. No such ranking requirement exists in either federal or State regulations.

Rather, there were other quantitative and qualitative factors that had to be considered and included in the school selection process. In addition to considering schools *"among those in the district with the highest percentage of children reading below grade level and the highest percentage of children living in poverty,"* SED's approved grant application also indicated that grant applicants *"must consider the capacity of the school to effectively implement Reading First activities."* In fact, SED listed 15 selection justification and capacity indicators (pages 47-48) that should be considered in the selection of schools for the grant, including the following:

- o Individual school status in assessment results;
- o School demographics, such as the number and percentage of ELL students and poverty level data;
- o Commitment of teachers and paraprofessionals to adhere to requirements of Reading First initiatives, frequent reading assessments and intentional and direct instructional strategies and classroom designs based on scientifically based reading research;
- o Student-teacher ratio, school size;
- o School leaders and teachers trained in scientifically based reading research;
- o Appropriate (i.e., low) class size;
- o Existence of foundational literacy programs such as Even Start, Pre-K programs, full day kindergarten or others; and
- o Presence of a school library or reading center that supports scientifically based reading research.

The Comptroller's school selection methodology did not take any of these additional indicators into consideration. The implication of their methodology is that the Department should have merely taken the highest ranked schools and implemented the Reading First program at those schools. This simplistic approach simply wouldn't work in a district the size of New York City. The Reading First program requires a substantial commitment on the part of the principal to ensure that the program is implemented effectively at the school level. Principals needed to have the time, expertise and willingness to provide instructional leadership and work closely with Reading First building coaches and the program administrators, as well as attend various professional development activities, including completing the Reading Academy within the first three months of the grant. Schools that were already utilizing other reading programs would not want to disrupt student learning by implementing a conflicting instructional methodology. Other schools may have other on-going instructional initiatives and not have the capacity to implement two significant efforts at the same time. Prospective schools were required to attend awareness sessions in order that they would understand fully what would be required of them before they committed to the program.

In fact, the Department did utilize a process for identifying NYC public and non-public schools eligible for participation in the Reading First grant that was both systematic and consistent for both the 2003 and 2006 grant periods. The Department established a Design Team that utilized the criteria above, with an emphasis on the percentage of English Language Learners (ELLs)¹ and school commitment, as well as a process for identifying and/or eliminating eligible schools. For the 2003 grant period, the design team utilized the most recent Schools In Need of Improvement (SINI) list as a baseline. The Design Team then requested recommendations for schools to participate from the ten Regional Superintendents, who more intimately knew their schools and which ones were most capable of meeting the criteria and commitment for a Reading First program. Reading First awareness sessions were sponsored across the city and only those schools that attended and submitted a signed Statement of Commitment to the Reading First program were included in the Department's proposal. For the second grant period, 2006 – 2009, the Design Team proposed continuing the Reading First program at 38 of the schools that participated in the first grant. They also developed criteria for discontinuing schools from the first cohort as well as considering additional schools from the SINI list.

Furthermore, the Department's approach to identifying and selecting the schools for the Reading First Program was vetted by the SED in their grant approval process. The SED's application process required that each Reading First proposal be reviewed and evaluated by external panels of expert Reading First reviewers to determine whether the proposal included all required components. In the rubric they used to analyze the schools to be served, reviewers looked not only at percentages of children reading below grade level and high poverty levels, but also for the other criteria mentioned above to identify and justify the school selections. Based on the numerous criteria in the Department's

¹ Prior to SY 2006-2007, ELLs who had been in an English language school system for less than three years were not required to take the ELA exam, so a strict reliance on the ELA exam only would undercut the students whose reading skills were below grade level. ELLs are identified based on a Home Language Information Survey and a Language Assessment Battery, and at the end of each year took the NYS English as a Second Language Aptitude Test to determine if they would remain classified as ELLs. Accordingly, it was reasonable to assume that ELLs were not reading in English at grade level.

application, including the school selection process, the SED agreed with the selection of these schools and funded them accordingly.

The Comptroller's audit report also takes issue with the Department's decision in the second grant period to fund 38 public elementary schools that previously participated in the initial cohort of the Reading First program, rather than use their strict interpretation of school selection. However, the Department was within the SED approved grant application in offering these schools an opportunity to be considered for the second grant period. On the Project Description (page 16) in the 2006 – 2009 grant application, under section (i) Schools to Be Served, it states: "For schools that currently have Reading First grants, describe rationale and justification for additional three year grant."

Since the first round of funding was not officially awarded until May 2004, NYC schools that were part of the original grant award did not have the benefit of the intended three-year funding period. The rationale and justification for including these schools in the Department's 2006 grant proposal in the second round included the schools' poverty and academic need, as well as the need for a consistent instructional program. These schools had successfully implemented the program under the previous grant and had supportive instructional leadership and staff already in place. These principals had already received ongoing professional development in the Reading First program, had experience in using the ECLAS2 assessment which assesses students in the five elements of reading and their schools were already maintaining a minimum 90 minute reading block.

The audit team takes their argument one step further by stating in the report that, since the Department failed to properly identify and fund public schools for the Reading First program, the Department also failed to properly identify and fund non-public schools in the program. The report states that the most current data should have been utilized rather than funding the 26 non-public schools that had participated in the first round of the grant. As mentioned above, the SED's own 2006 – 2009 application requested that proposers state their rationale for including schools that participated in the first grant. The Department justified the inclusion of schools continuing from the original Reading First cohort in our second application, which was found to meet the standards of the SED and subsequently funded for the 2006 – 2009 grant period.

The Department's proposal complied fully with federal and State guidelines for selecting schools for the Reading First grant. Although the Department's school selection process was described to the audit team, they did not consider the additional criteria detailed under the SED's approved grant application. The Department's proposal, including the school selection process, was reviewed and evaluated by the SED's external panels of expert Reading First reviewers, was found to be acceptable, and therefore was funded by the State.

Comptroller's Assertion: DOE Personnel Did Not Obtain, Review, and Maintain Adequate Supporting Documentation for OTPS Expenses Totalling \$11.6 Million.

For expenses totaling \$9.3 million, the Comptroller received invoices that indicated goods and services were reasonable and appropriate to Reading First. However, the Comptroller could not determine whether these goods and services were provided to Reading First schools because invoices did not detail delivery locations.

Department's Response:

The Department strongly disagrees with this assertion because accurate and comprehensive documentation was provided to the audit team demonstrating that these expenses were provided exclusively to Reading First schools and that all supporting invoices and proof of delivery documentation did reflect which schools received the procured goods or services.

All purchase orders supporting the \$9.3 million of OTPS transactions were issued by the Office of the Chief Financial Officer (CFO) to ensure that only Reading First schools received goods or services. This protocol was implemented rather than allocating funds directly to individual schools to ensure adherence to grant requirements. Where appropriate, attached to the purchase orders were manifests (sometimes in more than one document) reflecting drop ship details, including school name, location, item description, unit quantities and pricing. Only Reading First schools appeared on these manifests. These manifests were shared with the audit team and staff from the Office of the CFO explained in depth how the process is managed and what details are provided on each manifest.

In the case where goods were ordered, suppliers shipped directly to Reading First schools based on the manifests. Each supplier then submitted to the Office of the CFO both invoices and proof of delivery documentation. Invoices reflected total quantities and pricing, while individual proof of delivery documents (PODs) reflected shipments made to each individual Reading First school. These PODs are submitted in an electronic format and show the school name, delivery address, date of delivery, and signature of receiver. These invoices and PODs were also provided to the audit team.

Moreover, existing Department standard operating procedures (SOP) ensure that schools collect and sign certifying documents, such as packing slips, to demonstrate proper receipt of goods. Please refer to Section 3.4.8 of the Department's SOP Manual. This protocol was shared and explained to the audit team in order to demonstrate that a proper and complete standard for the certification of goods was in place. Department officials initially asked and urged the audit team to visit some Reading First schools to review how they collect and sign off on packing slips. However, the audit team declined to visit a single school.

It is important to note that some of the purchase orders included in the \$9.3 million cited by the Comptroller's Office were reviewed and approved under separate, prior reviews conducted by the same Comptroller's Office. The purchase orders and supporting documentation were provided to the Comptroller's own Bureau of Accountancy and were stamped "approved" demonstrating that receiving guidelines were appropriate.

In some cases, services were ordered instead of goods, namely student assessment services. In these cases, purchase orders were issued to buy licenses, subscriptions or scoring services (e.g., Terra Nova from McGraw or DIBELS from Wireless Generation). Service levels were predicated on the numbers of students that needed to be served in each Reading First school; this information came from student register counts. In some cases where licenses or subscriptions for on-line or digital content were purchased, the

Department received license agreements or subscription certificates. In accordance with a uniform Reading First assessment calendar, schools used these products to assess students in prescribed areas. Assessment information was aggregated by either collecting scan sheets or by having data uploaded via the internet. Vendors then provided the Department with management reports that, at a minimum, showed the number of students who were assessed along with their results. These reports were used to determine the utilization of these tools – proof that the service had been provided. Only students in Reading First schools were served. The Comptroller's audit team's assertion that they could not determine whether these services were received by Reading First schools only is without merit. Only Reading First schools appeared on these licenses or subscriptions, and only students from these schools appeared in the assessment completion reports. The auditors could have verified this in many ways.

Comptroller's Assertion: For expenses totaling \$164,433 the Comptroller did not receive bills and invoices detailing amounts billed, item descriptions and quantities, delivery locations and recipients of goods and services, and other necessary documentation. Therefore we could not determine whether goods and services were reasonable, appropriate and for Reading First schools.

Department's Response:

This assertion is wholly inaccurate. These questioned expenditures were for internet service for non-public schools and travel to a federally mandated conference, and the Department provided substantial supporting documentation to the auditors. The Reading First grant (as approved by the SED) requires the Department to pay for internet service at participating non-public Reading First schools. This service is necessary because of the high use of web-based assessment tools. In FY 2008, 54 non-public schools located throughout the City were participating in the 2008 Reading First program. To provide internet service to these schools, an appropriate, local internet provider was chosen by the Department for each non-public school, including Time Warner and Cablevision. The Office of the CFO established an account for each Reading First non-public school, and only Reading First non-public schools -- one dedicated account for each school. All monthly statements and bills were directed to the Office of the CFO; some of these were paper, but most were electronic from the provider. Each month staff would review the charges and pay on-line using a procurement card that was established exclusively for these payments. Department staff sat with members of the audit team and thoroughly walked them through the process and even transacted a few mock payments. We also provided the audit team with a listing of each participating non-public school and its respective account number. Significant documentation that was asked for by the audit team was provided, yet after repeated confirmations from the audit team that they had what was requested, the assertion still reads that this documentation was not provided.

The United States Department of Education *requires* that each participating Reading First school send 1-2 representatives (only a Reading First coach, principal or teacher) to an annual, national Reading First convention. To ensure that only qualified individuals attend, all travel arrangements and registration are managed by the Office of the CFO. A contracted vendor for travel is used to schedule air flights and lodging.

Each school identified eligible representatives whose eligibility was confirmed by program directors. These staffers were then directed to register on-line for the

convention. Once registered, they contacted the Department's travel agency to schedule flight and lodging. This office pre-determined eligible and cost-effective flight and lodging options that the travel agent used. Once participants arrived at the convention they were required to register in person with Miko Group, the event coordinator, to obtain access and confirm their attendance. This registration information was then used to certify who attended and confirm travel and lodging. Statements were provided by the Department's travel agent to the Department's Division of Financial Operations (DFO) outlining all applicable charges.

It is important to note one technical issue that caused confusion among the audit team. Internal Department procedures do not allow individual offices to cut purchase orders directly to the contracted travel agent (this is for fiscal management purposes). Rather, if a Department office needs to utilize the services of the contracted travel agent, a purchase order is issued by the individual office to DFO. DFO then uses a procurement card to make all necessary payment transactions. This is an important note because the audit team was looking for the back up documentation for the purchase order cut to DFO. In these cases the purchase order is simply the mechanism by which funds are moved from one internal office's budget to another within the DOE. Consequently no invoices or other receiving documentation would be associated with this purchase order. The audit team kept insisting to view the supporting documentation from the purchase order and could not understand why no such documentation existed. They were provided with the relevant procurement card records from DFO.

Comptroller's Assertion: DOE also expended Reading First funds totaling \$42,094 on ineligible goods and services due to the lack of oversight. These expenses were ineligible because they were not incurred during fiscal year 2008, not for Reading First schools and grades, and not related to Reading First.

Department's Response:

As to the \$42,094 (0.3 percent) of the \$14.9 million in sampled transactions that the Comptroller found ineligible for Reading First in FY 2008, the largest component expense, \$14,699 paid to Lighthouse International was a FY 2007 Reading First expense charged to FY 2008 in full accordance with the Comptroller's own Directive 24. Another \$7,000 was a deposit made in FY 2008 for travel to the FY 2009 national Reading First conference mandated by the USDOE. In order to hold travel arrangements and hotel room blocks, it was necessary to pay this deposit in December 2007 for the July 2008 convention.

On the remaining \$20,425 in questioned expenses, we need additional information from the Comptroller's audit team in order for the Department to investigate these expenditures to confirm they were reasonable and appropriate under the Reading First grant and spent for the benefit of Reading First schools.

Comptroller's Assertion: DOE Spent \$3.9 Million on an Internet Portal That Was Difficult or Impossible to Access

Department's Response:

The Report states that "*DOE should have ensured that portal was properly developed and implemented and ultimately, that the portal was in fact usable.*" It was the Department's intention to develop the portal in response to the needs and challenges of the Reading First program. Reading First guidelines required Reading First sites to maintain a student data warehousing system. With the goal of developing and archiving resources and student data in a place that would someday serve to sustain the general use of all of the resources provided by Reading First, the Department, in collaboration with IBM and Harcourt, worked together to develop such a system. As a result of multiple meetings, weekly conference calls and feedback from the all constituent groups, the project evolved into the iREADfirst portal.

Prior to the actual launch of the portal in April 2006, the Department allocated resources for the development of the 16 professional development modules that were scripted and filmed in Reading First classes. The purpose of these videos was to support the work of the school-based coach in helping teachers effectively implement scientifically-based reading research in their classrooms. Again, these were developed in collaboration with teachers, coaches and principals and would serve to not only support current implementation but would be a resource beyond the life of the grant when the coach funding would no longer be available. These are free-standing modules and can be used on or off of the portal. So although there were connectivity and funding issues, much of the portal content is still viable to this day. And since the Department owns the content developed for the portal, discussions have been underway within the Department to migrate applicable features from this portal to the Achievement Reporting and Information System (ARIS), thereby sustaining and expanding our efforts in the development of these tools.

The audit team's request to review expenditures related to the development of the portal came very late in the audit and required the Department to retrieve invoices going back to fiscal year 2003 from the Staten Island archive center. The Department provided the additional requested documentation to the audit team after the issuance of the draft report.

Comptroller's Assertion: Reading First Personnel Program Personnel Were Not Properly Qualified

Department's Response:

In order for a teacher to be considered Highly Qualified to teach in the Elementary grades under the No Child Left Behind Act, the teacher should not be certified to teach in Reading only. Elementary teachers must be licensed as common branch teachers (eligible to teach Math, English (including reading), Social Studies, and Science). As part of the training for a common branch license, individuals also receive training in teaching reading. Every teacher and coach that participated in the Reading First program was licensed and certified to teach core subjects in the elementary grades, and additionally completed a 60 hour online New York State Reading Academy course designed by SED to cover the critical components of scientific-based reading instruction.

SED, as the prime recipient and responsible oversight agency for execution of the grant, developed its Reading Academy course in recognition of the publicly-reported shortage across the state of teachers with specific reading licenses. Accordingly, all of the Department's Reading First personnel met the SED's requirements and expectations under the Reading First program.

The audit report claims that *"Reading First program personnel were not properly qualified because they did not have reading licenses as required by NCLB Federal Teacher Quality Requirements, the New York State sub-grant application, and DOE."* To support this assertion, the auditors provided us with a copy of SED's Revised Plan to Enhance Teacher Quality (9/2006 Update). While this document confirms the State's efforts to make a good faith effort to meet NCLB goals (has made progress and will continue to do so), it also provided a detailed gap analysis by the SED of where progress remained to be made. The report acknowledged shortages in highly qualified reading/literacy teachers and noted that the demand for all certified teachers will probably remain high for the next 10 years, especially taking into account the competition between school districts for these highly qualified teachers.

While still committed to achievement of NCLB requirements, the SED also identified a number of strategies to address existing gaps. The strategy most relevant to the Reading First grant was to provide all teachers with the professional support and development they need to help all children meet the NYS Learning Standards and close student achievement gaps (page 22). On pages 43 and 44, SED's Revised Plan to Enhance Teacher Quality describes partnerships for professional development focused on specific core academic subjects to ensure that all teachers are highly qualified and effective. The two SED-led efforts to support Reading First teachers were Regional School Support Centers (RSSCs) and the NYS Reading Academy. The RSSCs provided intensive on-site technical assistance and professional development to Reading First schools and also worked closely with Building Coaches in the Reading First schools. The Reading Academy is a set of interactive online courses for teachers, coaches, principals and other educators on scientifically-based reading instruction.

While the SED application did state that each coach will be a certified reading specialist, the Department was permitted by SED to advertise all of the Reading First positions as "reading license preferred", as the SED was well aware of existing shortages in available reading certified teachers. The positions were re-advertised in the same manner each year. SED's Reading First approved grant application did require all teachers/coaches to participate in the NYS Reading Academy, a 60 hour online course designed by NYS to cover the critical components of scientifically-based reading instruction. We provided the audit team with copies of Reading Academy certificates for all sampled teachers and coaches to confirm that they indeed met the grant requirements. Moreover, all of the Reading First teachers were licensed and certified to teach core subjects in the elementary grades.

Therefore, the Department disagrees with the audit assertion that Reading First program personnel were not properly qualified because they did not have reading licenses. All of the Department's Reading First personnel met SED's requirement of completing the Reading Academy course. The Department sought and received approval from the SED on the job postings. The audit team was provided with copies of the Department's

Reading First job postings as well as the Reading Academy completion certificates and teaching licenses for all questioned staff.

Response to Recommendations

As the Reading First program is ending, the Report does not make any program specific recommendations. Rather, the Comptroller makes six general recommendations, five of which are obvious and with which we certainly agree, even though, as detailed above, we disagree with the specific Reading First assertions upon which those recommendations are based.

The only recommendation with which we disagree is Recommendation #4, "Require employees that authorize payments to compare receiving reports to invoices prior to rendering payments to vendors." That recommendation is not feasible given the size and complexity of the Department. Schools are responsible for maintaining on-site packing slips, receiving reports or other documents detailing their receipt of goods delivered to the school and for certifying delivery in the FAMIS portal, which links to the Department's accounting system. Invoices for payment are received and reviewed by central DFO employees, who review certifications of delivery by schools and authorize payment. DFO does not have the staff to be able to collect and review the packing slips, receiving reports and/or other school-level delivery documents, and to create that capacity in DFO would require diverting resources from school budgets to Central administration, which the Department is not prepared to do. Accordingly, schools will remain responsible for reviewing deliveries, maintaining documentation of delivery, and certifying delivery in the FAMIS portal. And DFO staff will remain responsible for reviewing invoices and school certifications and authorizing and processing payments. And the Department's Office of Auditor General, with its internal audit partner Ernst & Young LLP, will continue to test the central and school-level support for a sample of such transactions as part of its annual internal audits.