



MISSISSIPPI OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING, AUDITOR

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 11, 2014

Alcorn County School District

Beginning on Monday, April 7, 2014, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student and personnel data transmitted to the Mississippi Department of Education for the purpose of determining funding for local school districts. OSA reviewed the following:

Student Enrollment

1. I determined whether there is a written policy on enrollment requirements and procedures at each school. As a result, I found the following:

Kossuth Middle, Rienzi Elementary, and Alcorn Central High have a written policy on enrollment requirements and procedures.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Kossuth Middle, Rienzi Elementary, and Alcorn Central High are reporting the number of students enrolled accurately.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Kossuth Middle is not following policy regarding student enrollment. Of the records reviewed, 18 out of 23 had missing, incomplete, or invalid proof of residency.

Rienzi Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 7 had missing, incomplete, or invalid proof of residency.

Alcorn Central High is not following policy regarding student enrollment. Of the records reviewed, 18 out of 21 had missing, incomplete, or invalid proof of residency.

4. I determined whether the selected student's information is in the student package and is the same as the information kept in the student's record. As a result, I found the following:

At Kossuth Middle, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 23 student's information **did not match** information in the student package.



At Rienzi Elementary, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 7 student's information **did not match** information in the student package.

At Alcorn Central High, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 4 out of 21 student's information **did not match** information in the student package.

Student Attendance/Absenteeism

1. I determined whether there is a written policy on monitoring and reporting student absences. As a result, I found the following:

Kossuth Middle, Rienzi Elementary, and Alcorn Central High have a written policy on monitoring and reporting student absences.

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Kossuth Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 27 excuses did not comply with district and/or school policies; and 2 out of 27 did not have a valid excuse on file.

Rienzi Elementary is following policy regarding attendance and absenteeism.

Alcorn Central High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 27 excuses did not comply with district and/or school policies; and 11 out of 27 did not have a valid excuse on file.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

At Alcorn Central High, not all students selected met graduation requirements. Of the records reviewed, 3 out of 8 did not earn the minimum number of Carnegie.

2. I determine whether all graduation records were complete. As a result, I found the following:

At Alcorn Central High, all graduation records were complete.

School Attendance Reporting

1. I determined whether the school is following policy regarding the reporting of unexcused absences. As a result, I found the following:

Kossuth Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 out of 14 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Rienzi Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Alcorn Central High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 11 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

2. I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

Kossuth Middle, Rienzi Elementary, and Alcorn Central High attendance officers are following policy regarding the reporting of unexcused absences.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Kossuth Middle and Rienzi Elementary are following policy regarding the reporting of suspensions.

Alcorn Central High did not have any suspensions.

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Kossuth Middle and Rienzi Elementary are posting the required historical documents.

Alcorn Central High is not posting the required historical documents. Of the classrooms reviewed, 12 out of 32 did not have the required historical documents.

Teacher Endorsements

1. I determined whether teachers in the school have proper endorsements for the subjects they teach. As a result, I found the following:

At Kossuth Middle, Rienzi Elementary, and Alcorn Central High, all the teachers reviewed have proper endorsements for the subjects they teach.

Textbooks

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:



Of the classes reviewed at Kossuth Middle, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Rienzi Elementary, 10 out of 16 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Alcorn Central High, 9 out of 20 classes did not assigned textbooks to all students enrolled.

Note: If you are found not in compliance in this area, it is in no way OSA's intention for you to purchase textbooks for each student in your district. OSA is simply pointing out the lack of compliance with this law as it is currently written. At this time, OSA is working diligently with the MS Legislature to amend this law in such a manner that the intent of the law is met, but there is no undue burden placed on the district/school.

Safety

1. I determined whether the district/schools are in compliance with all required safety laws and policies. As a result, I found the following:

District

Alcorn County School District is not in compliance with all required safety laws and policies.

Schools

Kossuth Middle is not in compliance with all required safety laws and policies.

Rienzi Elementary is not in compliance with all required safety laws and policies.

Alcorn Central High is not in compliance with all required safety laws and policies.

Property Internal Controls

1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Alcorn County School District has written internal controls related to property, but is not adhering to those controls. 1 out of 20 items reviewed did not follow the district's internal control procedures, and the information on the purchase order did not match the information in the inventory system for 1 out of 20 items reviewed.

Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Alcorn County School District is not following policy regarding the marking of district vehicles. 2 out of 2 vehicles reviewed were not marked as specified by law.

NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this report may affect your



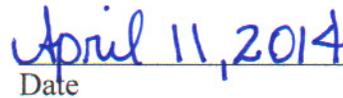
accreditation status. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.

I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at PO Box 1151, Ackerman, MS 39735, **within one week from today**. If you have questions or comments, please feel free to contact myself or Keyla Bradford, Project Manager, at 601-576-2800.

By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



Superintendent Signature



Date

Alcorn School District
Response to the Performance Audit Division
Audit Dates: April 7, 2014 – April 11, 2014

Student Enrollment:

Item #3 Proof of Residency

The Alcorn School District will update the current policy concerning residency. Administrators, counselors, and MSIS clerks will accept as residency proof for each school year the following items: water bill, electric bill, cable bill, lease or rent agreement, or mortgage statement. A district checklist will be given to each school which will incorporate a student roster for each grade that has the following items in a spreadsheet format: birth certificate, immunization, date and type of residency proof submitted, homeless form, or an affidavit will be the headers of the columns. The checklist will be signed-off by the MSIS clerk/counselor and principal verifying information is compromised with the district policy.

Item #4 Information in Student Package and Student Record

Information will be collected during student orientation and verified by at least two school office personnel at the beginning of school and once again during semester of that school year. Administrators will verify information through a mailed notification card at the beginning of the second semester for parents to contact the school if information has changed. Cards returned will then be addressed through phone verification.

Student Attendance/Absenteeism:

Item #2

The district MSIS clerk will reiterate the policy and procedures concerning absenteeism and excuses with the office staff of Kossuth Middle School and Alcorn Central High School. The Alcorn School District will provide professional development to all office staff of the schools before the beginning of the next school year pertaining to the absentee and excuses for absentees for that year. The district will conduct internal audits during the year to insure that policy and procedures is being followed.

Graduation:

Item #1

In the fall semester of 2013 -2014 school year, a district team conducted an internal audit of twelfth grade cumulative records at Alcorn Central High. Using the Accountability Checklist, each student's records were reviewed and determined whether graduation requirements were being met. The school counselor was made aware of the standards and graduation requirements.

Page 2 of Audit Response

School Attendance Reporting:

Item #1

The attendance clerk at each school will report to the attendance officer on the fifth unexcused absence via email or fax. The documentation of this report will be kept in a file until written notification from the attendance officer is received. Then the documentation will be placed in the student's folder.

Posting of Historical Documents:

Item #1

All twelve classrooms at Alcorn Central High School have the historical documents displayed as of April 17, 2014.

Photo Verification Enclosed.

Textbooks:

Kossuth Middle School historically has purchased textbooks at the school level. Because of budget restrictions, class sets were purchased and other resources were used to supplement. Beginning in 2011 the district began centralized purchase of textbooks based on the adoption cycle. Past cycles will only have class sets. The district will continue to purchase future adoption of textbooks unless the district opts for an electronic version.

Rienzi Elementary has purchased a science curriculum that is a teaching kit instead of a textbook based program. This kit along with other resources is utilized in grades K-4. Kindergarten math books are consumable books and must be replaced each year.

Alcorn Central High School was cited for books not being assigned and the students were in the second half of a block. (Example: 9 weeks of Mississippi Studies and 9 weeks of Geography) Class sets of books are purchased on a block schedule because of resources are utilized for instruction. (Example: Computers, iPads, and Smart boards are used.)

Safety:

District

The district Safety Plan will be reviewed and board approved during June and July of each year and then submitted to MDE.

Schools

Each school will revise the safety procedures manual for their school and adhere to those procedures and drills.

Examples of Classrooms that were corrected



All twelve classrooms are corrected.



Mail

INBOX

Inbox (6,304)

Starred

Important

Sent Mail

Drafts (85)

Follow up

Canvas

Misc

Notes

Priority

Chrystee Hamilton

County Tourname

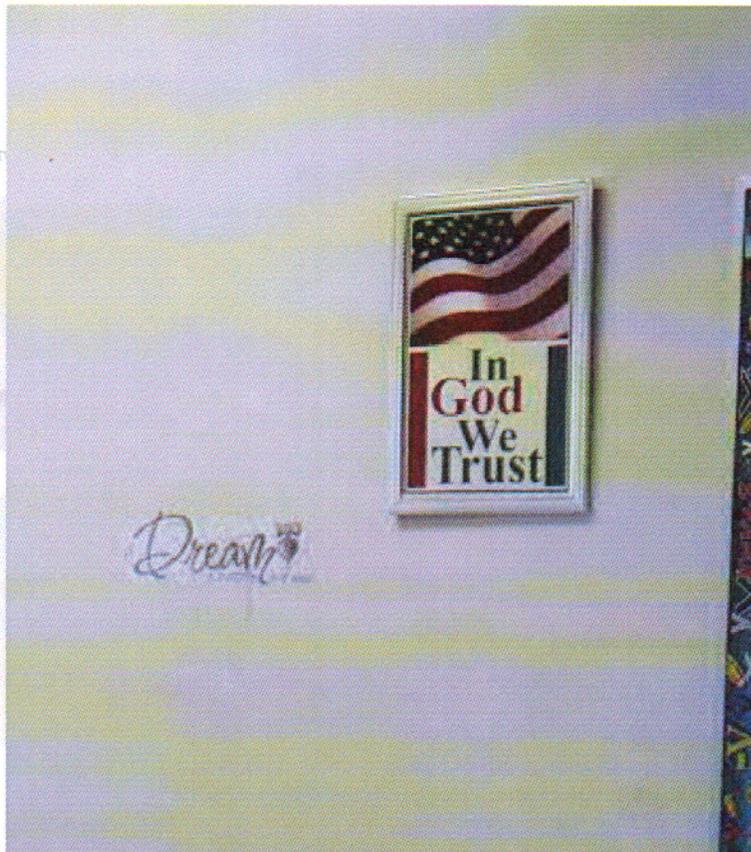
Denise Webb-Har

Non-Renewal Johns

Shane McNeil Safe

Stephanie Clause

More



Click here to Reply or Forward

More



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Mail

FORGOTTEN

Inbox (6,304)

Starred

Important

Sent Mail

Drafts (85)

Follow up

Canvas

Misc

Notes

Priority

Chrystee Hamilton

County Tourname

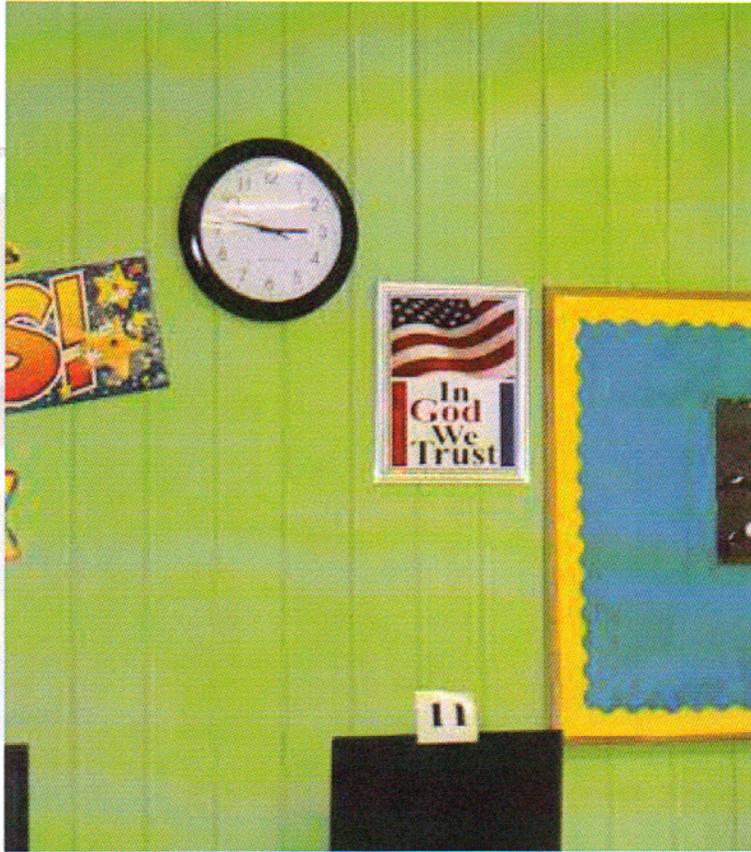
Denise Webb-Har...

Non-Renewal Johns...

Shane McNeil Safe...

Stephanie Clause...

More



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Open with



Mail

UNSENT

Inbox (6,304)

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Notes

Priority

Chrystee Hamilton

County Tournament

Denise Webb-Har

Non-Renewal Johns

Shane McNeil Safe

Stephanie Clause

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Property Internal Controls:

The Alcorn School District fixed asset coordinator made a transposition error in recording the purchase order number in the fixed asset program. The error was corrected and to circumvent this from occurring in the future the documentation sent to the Office of the State Auditor annually will be checked by the accounts payable clerk.

Vehicles:

The markings on the two Alcorn School District vans has been corrected. Letters on the sides are now three inch block letters. Letters on the rear of the vans are now one and a half inch block letters. Photos of corrections enclosed.

Property Internal Controls Correction

ALCORN SCHOOL DISTRICT - FY14
ASSET NO : 06765 TO 06765

CAPITAL ASSETS DETAIL REPORT

04/15/14 Page 1

ASSET # : 06765	VENDOR ID : 00003320	CONDITION : Excellent
BAR CODE : 06765	VENDOR : LEE SECURITY	LIFE EXP : 7
DESC : TV MONITOR	MANUFACT : VIZIO	DEPREC :
ACQ DATE : 09/10/12	MODEL NO : E421VO	SAL VAL : 4.88
AMOUNT : 760.88	SERIAL NO : LATK1FEN2201354	DISPOSAL :
LOCATION : KOSSUTH MIDDLE SCHOOL	GROUP : - NOT FOUND	DISP DTE :
BUILDING : MAIN BUILDING	PO NO : 00005112	SALE AMT : 0.00
ROOM : HALLWAY	CHECK NO : 00003551	GAINLOSS : 0.00
CLASS : Other Furn & Equip < 5000	CLAIM NO : 00000000	DEPARTMENT:

REPORT TOTALS :
ASSET COUNT : 1
PURCHASE AMT : 760.88
SALE AMOUNT : 0.00
SALVAGE VALUE : 4.88
GAIN/LOSS : 0.00

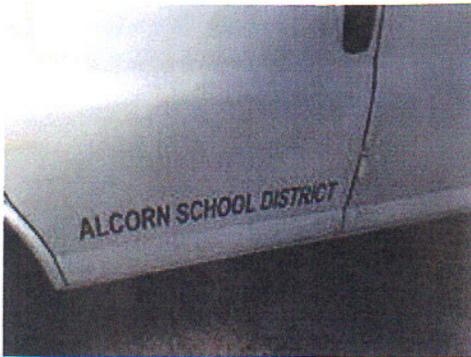


photo 3.JPG
1695K

Corrected lettering on
April 14, 2014.

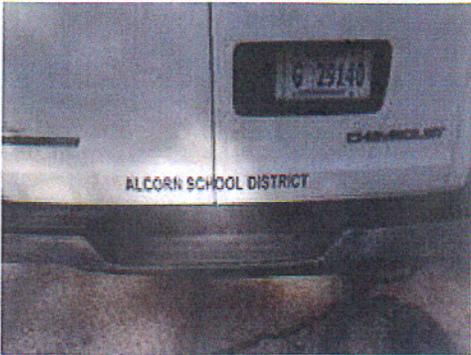


photo 4.JPG
2073K



photo 1.JPG
2119K

Original lettering on
District van.
April 11, 2014



photo 2.JPG
1901K

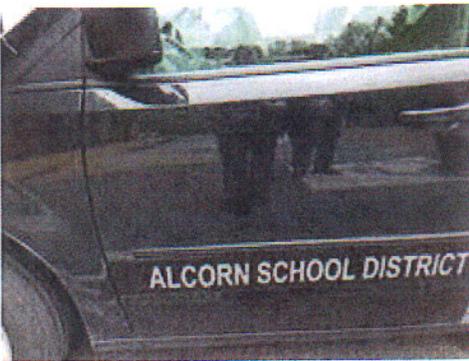


photo 3.JPG
2582K

Corrected lettering
on District van.
April 14, 2014

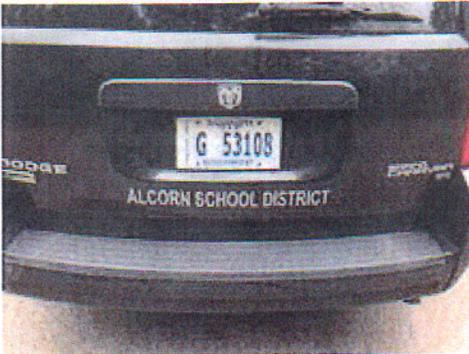


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photo 1.JPG
2519K

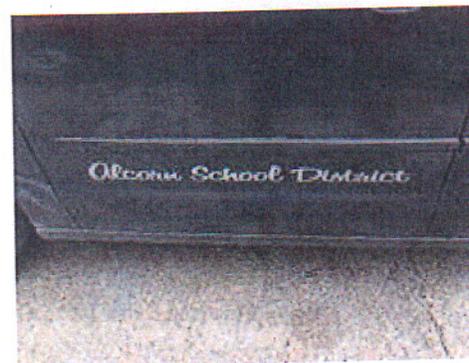


photo 2.JPG
3334K

Original lettering
on District van.
April 11, 2014.