



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*April 17, 2014*

---

**Long Beach School District**

Beginning on Monday, April 14, 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:

Long Beach Mid. does have a written policy on enrollment requirements and procedures.

W.J. Quarles Elem. does have a written policy on enrollment requirements and procedures.

Reeves Elem. does 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:

Long Beach Mid. is reporting the number of students enrolled accurately.

W.J. Quarles Elem. is reporting the number of students enrolled accurately.

Reeves Elem. is 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:

Long Beach Mid. is following policy regarding student enrollment.

W.J. Quarles Elem. is not following policy regarding student enrollment. Of the records reviewed, 3 out of 27 had missing, incomplete, or invalid proof of residency.

Reeves Elem. is not following policy regarding student enrollment. Of the records reviewed, 1 out of 23 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 Long Beach Mid., 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, 6 out of 24 student's information **did not match** information in the student package.

At W.J. Quarles Elem., the selected student's information in the student package **is the same** as the information kept in the student's record.

At Reeves Elem., the selected student's information in the student package **is the same** as the information kept in the student's record.

### **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:

Long Beach Mid. does have a written policy on monitoring and reporting student absences.

W.J. Quarles Elem. does have a written policy on monitoring and reporting student absences.

Reeves Elem. does 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:

Long Beach Mid. is following policy regarding attendance and absenteeism.

W.J. Quarles Elem. is following policy regarding attendance and absenteeism.

Reeves Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 20 did not contain enough information to actually validate the excused absence.

### **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:

Long Beach Mid. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 15 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 15 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

W.J. Quarles Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 13 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 13 students



reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Reeves Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 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:

Long Beach Mid.'s attendance officer is following policy regarding the reporting of unexcused absences.

W.J. Quarles Elem.'s attendance officer is following policy regarding the reporting of unexcused absences.

Reeves Elem. attendance officer is 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:

Long Beach Mid. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 were not reported to the school attendance officer as they occurred; and 5 out of 6 suspensions were not coded as an unexcused absence, as required by law.

W.J. Quarles Elem. is following policy regarding the reporting of suspensions.

Reeves Elem. is following policy regarding the reporting of suspensions.

### **Posting of Historical Documents**

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

Long Beach Mid. is not posting the required historical documents. Of the classrooms reviewed, 1 out of 24 did not have the required historical documents properly displayed.

W.J. Quarles Elem. is posting the required historical documents.

Reeves Elem. is posting 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 Long Beach Mid., all the teachers reviewed have proper endorsements for the subjects they teach.

At W.J. Quarles Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Reeves Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

**Note: OSA is aware that Process Standard 8.1 allows no more than 5% of FTE units, not including academic core subjects, to work outside of the area or areas of endorsement.**

**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 Long Beach Mid., 20 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at W.J. Quarles Elem., 20 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Reeves Elem., 20 out of 20 classes did not assigned textbooks to all students enrolled.

**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

Long Beach District is not in compliance with all required safety laws and policies.

Schools

Long Beach Mid. is in compliance with all required safety laws and policies.

W.J. Quarles Elem. is in compliance with all required safety laws and policies.

Reeves Elem. 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:

Long Beach School District has written internal controls related to property and is adhering to those controls.

**Vehicles**

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

Long Beach School District is following policy regarding the marking of district vehicles.

**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 3937, Brookhaven, MS 39603, **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.**

*Candice Hamelto*

Superintendent Signature

*4-17-14*

Date

# Long Beach School District



19148 Commission Rd.  
Long Beach, MS 39560

(228) 864-1146 ph  
(228) 863-3196 fax

**Christi Spinks**  
*Assistant Superintendent*

**Carrolyn R. Hamilton**  
*Superintendent*

**Jana Grenn**  
*Director of Finance*

---

## *A System of Excellence*

April 30, 2014

To Whom It May Concern:

Please find below the comments regarding the Performance Audit that concluded on April 17, 2014.

### **Student Enrollment**

3. **Reeves Elementary** had 1 out of 23 student records with missing, incomplete, or invalid proof of residency. The two proofs of residency in this student's folder were in the stepfather's name (whom both the child and biological mother live with).

3. **Quarles Elementary** had 3 out of 27 student records with missing, incomplete, or invalid proof of residency. The proofs of residency in these folders were not in the temporary guardian's name. In order to correct this we will no longer accept residency documentation unless it is in the legal guardian's name. If guardianship changes, either permanent or temporary, residency will have to be updated to match guardianship within 5 days or students will be withdrawn. Another proof of residency was inaccurate because a military family was in temporary housing on the same base. In the future, even if it is temporary in the same base, we will require new residency documentation.

4. **Long Beach Middle School** had 6 out of 24 students whose information did not match information in the student package. We will start periodic self-checks that will be completed during the school year. Once the registration process is complete for the 2014-2015 school year, a check list will be provided and followed with a check on each folder to make sure the records match.

### **Student Attendance/Absenteeism**

2. **Reeves Elementary** had 1 out of 20 excuses that did not contain enough information to validate the excused absence. The two dates written on the doctor's excuse were one calendar day off from the two days recorded as absences. In the future the teacher and office clerk will double-check the dates before recording these as excused absences.

### **School Attendance Reporting**

1. **Reeves Elementary** had 1 out of 11 students whose unexcused absences were not reported in a timely manner (within 2 days). The two-day deadline was on a Friday, and this was not reported until Monday. We will take care in the future to make sure the two-day deadline is achieved on all reports.

1. **Quarles Elementary** had 1 out of 13 students whose unexcused absences were not reported in a timely manner. In the future to make sure the two-day deadline is achieved on all reports we will keep additional records through a written log of the most up to date absence and reporting date to ensure "checks and balances" of attendance reporting.

1. **Long Beach Middle School** had 7 out of 15 students not reported to the school attendance officer after accumulating five or more unexcused absences; and 3 out of 15 students were not reported in a timely manner. We will implement a log that requires each referral of excessive absences to be recorded on the log. There will also be periodic self-check on excessive absences and the excessive absences report will be run at the appropriate times.

### Reporting of Suspensions

1. **Long Beach Middle School** had 1 out of 6 suspensions not reported as they occurred; and 5 out of 6 were not coded as unexcused. Suspension reports will be run and logged on a daily basis. Any suspensions will be emailed to the records clerk as documentation of the report. The report will be submitted to the attendance officer at the appropriate times.

### Posting of Historical Documents

1. **Long Beach Middle School** had 1 out of 24 classrooms that did not have the required historical document properly displayed. The one room that was cited has the 'In GOD We Trust' poster on the wall. It had fallen and the frame broke the morning of the visit and the broken frame was retrieved out of the trash and shown to the state auditor. The frame was replaced and the document is properly displayed at this time.

### Textbooks

1. **Reeves Elementary** does not assign textbooks to all students enrolled. Kindergarten through second grade students use consumables for mathematics instruction (Envisions Mathematics program does not have individual textbooks at these grade levels). Third grade students do have textbooks; however, since they are not utilized in every daily lesson, they are kept in a central location in the classroom. Reading is taught in small instructional-level groups in all grade levels. The textbook does not lend itself to covering the standards and levels for these groups, so resources are pulled from the school's leveled bookroom.

1. **Quarles Elementary** does not assign textbooks to all students enrolled. Kindergarten through second grade students use consumables for mathematics instruction (Envisions Mathematics program does not have individual textbooks at these grade levels). Third grade students do have textbooks; however, since they are not utilized in every daily lesson, they are kept in a central location in the classroom. Reading is taught in small instructional-level groups in all grade levels. The textbook does not lend itself to covering the standards and levels for these groups, so resources are pulled from the school's leveled bookroom. Additionally, at this time the school budget does not allow for us to purchase individual textbooks that do not meet the needs of students through alignment with Common Core State Standards.

1. **Long Beach Middle School** does not assign textbooks to all students enrolled. The implementation of Common Core State Standards has forced teachers to pull material from outside sources. Although a textbook company might say they are aligned with the CCSS standards, we have not found a textbook that justifies spending over \$25,000.00 for two grades. Our science test scores have been in the top five in the state over the past several years. The majority of the material they use to meet the guidelines does not come from textbooks. Long Beach Middle School has been an A school for the past few years and it is evident that we are meeting the requirements established by the Mississippi Department of Education. Textbooks can be a great resource but with the constant advancements in technology, it would be hard to justify spending the amount of money that is required to purchase textbooks.

**Safety**

1. **Long Beach School District** is not in compliance with all required safety laws and policies. Long Beach School District does not agree that we are not in compliance with all required safety laws and policies. The citation was made because documentation of programs used by the district to reduce violence or non-compliant behavior was not kept at the district central office. The Long Beach School District uses numerous programs to meet these requirements, such as Too Good for Drugs, Positive Behavior Intervention System, Rachel's Challenge. This documentation is kept at the school level and is even mentioned in student handbook. As specified in the Mississippi School Safety Manual, Mississippi Department of Education, page 5 "...A listing of those policies, procedures and regulations the district and/or school has enacted are typically those items listed in:"

We do have these programs that we use consistently, but feel that the wording does not mean documentation must be kept at the district level. This documentation is kept at the school level. However, we will begin to duplicate this information to provide to you at both the district and site level.

1. **Reeves Elementary** is not in compliance with all required safety laws and policies. Our student/parent handbook does not contain a section regarding search and seizure policies for students, vehicles, and lockers. We will update the lower elementary handbook to include a policy for students and their belongings (vehicles and lockers do not apply to our school).

Sincerely,



Carrolyn Hamilton  
Superintendent