



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 18, 2014

Carroll County School District

Beginning on Monday, December 15, 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:

JZ George High, George Middle, and Marshall Elementary have a written policy on enrollment requirements and procedures.

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

JZ George High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 14 had missing, incomplete, or invalid proof of residency.

George Middle is not following policy regarding student enrollment. Of the records reviewed, 3 out of 12 had missing, incomplete, or invalid proof of residency.

Marshall Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 24 had missing, incomplete, or invalid proof of residency.

3. 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 JZ George High and George Middle, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Marshall 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, 4 out of 24 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:



JZ George High, George Middle, and Marshall Elementary 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:

JZ George High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 16 did not contain enough information to actually validate the excused absence, and 5 out of 16 did not have a valid excuse on file.

George Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 11 did not contain enough information to actually validate the excused absence, and 1 out of 11 excuses did not comply with district and/or school policies.

Marshall Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 did not contain enough information to actually validate the excused absence; 2 out of 21 excuses did not comply with district and/or school policies; and 2 out of 21 did not have a valid excuse on file.

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:

JZ George High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 11 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 10 out of 11 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

George Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 3 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Marshall Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 7 out of 9 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:

JZ George High George Middle attendance officer is following policy regarding the reporting of unexcused absences.



Marshall Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Reporting of Suspensions

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

JZ George High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when they occurred, as required by law.

George Middle is following policy regarding the reporting of suspensions.

Marshall Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when they occurred, as required by law.

Posting of Historical Documents

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

JZ George High and Marshall Elementary are posting the required historical documents.

George Middle is not posting the required historical documents. Of the classrooms reviewed, 5 out of 14 did not have the required historical documents properly framed.

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 JZ George High, George Middle, and Marshall Elementary, 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 JZ George High, 18 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at George Middle, 18 out of 20 classes did not assigned textbooks to all students enrolled.



Of the classes reviewed at Marshall Elementary, 18 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

Carroll County School District is not in compliance with all required safety laws and policies. The district did not identify designated reunification sites in the district or school safety plans. The most recent district safety plan has not been approved by the school board, as required by State law and/or the Department of Education policy.

Schools

JZ George High is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for an earthquake emergency, as required by State law and/or Department of Education policy.

George Middle is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for an earthquake emergency, as required by State law and/or Department of Education policy.

Marshall Elementary is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for an earthquake emergency, as required by State law and/or Department of Education policy.

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:

Carroll County School District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 1 out of 8 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:

Carroll County 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

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 karol.odom@osa.ms.gov or **PO Box 1151, Ackerman, MS 39735, by 1/9/2015**. **If you do not respond within two weeks after this date, the response for the audit report will state that you chose not to respond.** If you have questions or comments, please feel free to contact me 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.

Billy Joe Ferguson
Superintendent Signature

12-18-2014
Date

Please check the box if you received a survey from your auditor.



*CARROLL COUNTY SCHOOLS
OFFICE OF THE SUPERINTENDENT
P.O. BOX 256, CARROLLTON, MS 38917
662-237-9276, 662-237-9703- FAX
BILLY JOE FERGUSON, SUPERINTENDENT OF EDUCATION*

December 19, 2014

Mississippi Office of the State Auditor
Karol Odom, Auditor
PO Box 151
Ackerman, MS 39735

Dear Ms. Odom:

Upon completion of your audit of Carroll County School District's student records, attendance, discipline and other factors, you explained your report at length with Ms. Alldread, our Business Manager, and me. Please accept this letter as our district's response to your findings.

Student Enrollment, Item 2:

Our district will provide detailed inservice to our staff who are involved with registration of students each year. We also will have the required information posted at our registration tables so that parents will also know what will be required of them when they register their children in our schools.

Student Attendance/Absenteeism, Item 2:

In order to correct the discrepancies with excuses not being dated when they were received in the offices, each school will date stamp excuses as they are received. This will ensure that excuses comply with our student handbooks which state that excuses must be received within two school days of the absence in order for the absence to be considered excused.

School Attendance Reporting, Item 1:

In order to correct the finding of excessive absences not being reported as correctly, I have appointed one person at the district level to run this report for each school on a daily basis. This person will then forward all excessive unexcused absences to the Mississippi Department of Education Attendance Officer assigned to our district. In addition, the district is in the process of implementing a form for parents to sign as they check their children out of school, which will ensure that their absences are being reported correctly.



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Reporting of Suspensions, Item 1:

J.Z. George High School and Marshall Elementary will be more diligent in reporting any suspensions to the Attendance Office in a timely manner.

Posting of Historical Documents, Item 1:

I have contacted the school principal at George Middle School, and she has assured me that each of the rooms requiring historical document displays will be in compliance.

Safety, Item 1:

The District and each School Safety Plan booklet will be corrected to include designated reunification sites, and the Safety Plan will be presented to the Carroll County School Board of Education during their regular January open session. This meeting will convene at 6:00 p.m. on Thursday, January 8, 2015. The minutes will reflect the approval of the Safety Plan, however the minutes will not be approved until the February regular open session which will be at 6:00 p.m. on Thursday, February 5, 2015. When the minutes have been approved, they will be forwarded to your email for your information.

The schools will conduct fire drills on a monthly basis and the protocol for an earthquake emergency will be inserted into each school's Crisis Plan Booklet.

Property Internal Controls:

This will be corrected by ensuring that all equipment is in the location for which it is assigned. Cafeteria equipment will also be marked with a white pen indicating the asset number for each item.

Ms. Odom, we sincerely appreciate the information that you have presented us with upon your exiting interview, and have moved forward to correct the issues which needed our attention. If you should have any questions related to the information within this response, please feel free to call me.

Sincerely,

A handwritten signature in black ink that reads "Billy Joe Ferguson". The signature is written in a cursive, flowing style.

Billy Joe Ferguson, Superintendent
Carroll County School District