



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 30, 2014

Enterprise School District

Beginning on Monday, October 27, 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:

Enterprise Elementary School does have a written policy on enrollment requirements and procedures.

Enterprise Middle School does have a written policy on enrollment requirements and procedures.

Enterprise High School does 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:

Enterprise Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 22 had missing, incomplete, or invalid proof of residency.

Enterprise Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 16 had missing, incomplete, or invalid proof of residency.

Enterprise High School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 13 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 Enterprise Elementary School, 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 22 student's information **did not match** information in the student package.

At Enterprise Middle School, 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:

Enterprise Elementary School does have a written policy on monitoring and reporting student absences.

Enterprise Middle School does have a written policy on monitoring and reporting student absences.

Enterprise High School 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:

Enterprise Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 31 did not contain enough information to actually validate the excused absence; and 9 out of 31 excuses did not comply with district and/or school policies.

Enterprise Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 25 did not contain enough information to actually validate the excused absence; 8 out of 25 excuses did not comply with district and/or school policies; and 1 out of 25 did not have a valid excuse on file.

Enterprise High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 29 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:

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

Enterprise High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was 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:

Enterprise Elementary School attendance officer is following policy regarding the reporting of unexcused absences.



Enterprise High School 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:

Enterprise Elementary School did not have any suspensions.

Enterprise High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer as 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:

Enterprise Elementary School is posting the required historical documents.

Enterprise Middle School is posting the required historical documents.

Enterprise High School 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 Enterprise Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Enterprise Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Enterprise High School, 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 Enterprise Elementary School, 18 out of 20 classes did not assigned textbooks to all students enrolled.



Of the classes reviewed at Enterprise Middle School, 12 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Enterprise High School, 4 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

Enterprise School District is not in compliance with all required safety laws and policies. The district did not have a listing of Programs that Promote Compliant Behavior and Reduce Prohibited Conduct, as required by State law and/or the Department of Education policy.

Schools

Enterprise Elementary School is in compliance with all required safety laws and policies.

Enterprise Middle School is in compliance with all required safety laws and policies.

Enterprise High School is 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:

Enterprise School District has written internal controls related to property but is not adhering to those controls. 1 out of 15 items reviewed did not follow the district's internal control procedures.

Vehicles

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

Enterprise 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 **P.O. Box 11183, Jackson, MS 39283, by 11/7/2014**. **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.

Rita Wickham
Superintendent Signature

10/30/14
Date

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

ENTERPRISE SCHOOL DISTRICT

503 River Road

Enterprise, MS 39330

Phone: 601-659-7965 Fax: 601-659-3254

November 4, 2014

Ms. Keyla Bradford
Project Manager
Office of State Auditor
P.O. Box 11183
Jackson, MS 39283

Dear Ms. Bradford:

This letter is in response to our recent Performance Audit which began on Monday, October 27, 2014. Our school administrators and those people responsible for the student and personnel data transmissions to the State Department of Education have met and addressed the findings. Below is a list of actions taken to correct any findings and ensure Enterprise School District is in compliance in the future.

Student Enrollment

1. No findings
2. **Finding** - Enterprise Elementary – 6 out of 22 records had missing, incomplete or invalid proof of residency.
Action – These findings were related to home visits being checked as proof of residency. The district will develop a home visit form to be signed by the person conducting the home visit and will be utilized by all schools in the district.

Finding – Enterprise Middle School – 1 out of 16 missing, incomplete or invalid proof of residency.

Action – The finding here was a handwritten lease agreement not being a valid proof of residence. The district will develop a lease agreement to be used by all the schools in the district.

Finding – Enterprise High School – 4 out of 13 had missing, incomplete or invalid proof of residency.

Action – The findings were related to lease agreements that were out of date or handwritten. The district will develop a lease agreement to be used by all the schools in the district. The lease agreement will contain all the necessary information to validate residency.

3. **Finding** – Enterprise Elementary – student’s information in student package is not the same as information in student’s record. 1 out of 22 did not match. The finding was that we had not received a record from a neighboring school even though we had requested and the student had been release in MSIS. We will ensure that all records are promptly requested and followed up on as necessary.

Student Attendance/Absentecism

1. No Findings
2. **Finding** – Enterprise Elementary – 3 out of 31 excuses did not contain enough information to validate excused absence. 9 out of 31 excuses did not comply with district policy and did not contain a phone number on the excuse which is in our district policy.
Action – This finding referred to the excuse not being dated when received. Each school will receive a date stamp to be used when receiving excuses. The district will revise board policy in the future so as to not require a phone number. Until that time, all schools will require a phone number on the excuse.
Finding – Enterprise Middle – 3 out of 25 did not contain enough information (dated) , 8 out of 25 did not comply with district policy(phone #) and 1 out of 25 did not have a valid excuse on file.
Action –Each school will receive a date stamp to be used when receiving excuses. The district will require a phone number on excuses until board policy is revised. The last finding for the Middle School was a shot verification record that was used as an excuse. In the future, we will not use a shot record but will require a physician’s note.
Finding – Enterprise High School – 6 out of 29 did not contain enough information to validate excused absence.
Action – All schools will receive a date stamp to stamp each excuse on the day it is received.

School Attendance Reporting

1. **Finding** – Enterprise Elementary is not following policy regarding the reporting of unexcused absences. 1 out 2 students was not reported to school attendance officer after 5 unexcused absences; 1 out of 2 students were not reported in a timely manner after accumulating 5 unexcused absences.
Action – This was a misunderstanding of the person who is responsible for reporting five or more absences to the school attendance officers. All persons responsible for reporting to school attendance officer will receive professional development on the proper procedure. All students will be reported in a timely manner.
Finding – Enterprise High School – 1 out of 2 students was not reported in a timely manner.
Action – All persons responsible for report to school attendance officer will receive professional development on proper procedure. All students will be reported in a timely manner.
2. No Finding

Reporting of Suspension

1. **Finding** – Enterprise High School – 1 out of 1 suspension was not reported to school attendance officer as they occurred.
Action - This suspension has been reported and in the future, suspensions will be reported to the school attendance officer as required by law.

Posting of Historical Documents

1. No Findings

Teacher Endorsements

1. No Findings

Textbooks

1. **Finding** – Enterprise Elementary – 18 out of 20 classes did not assign textbooks to all students enrolled.
Action – The school will continue to use materials that are age appropriate and research based to provide instruction.
Finding – Enterprise Middle School – 12 out of 20 classes did not assign textbooks to all students enrolled.
Action – Enterprise Middle School will continue to use materials that are age appropriate and research based to provide instruction
Finding – Enterprise High School – 4 out of 20 classes did not assign textbooks to all students enrolled.
Action – Enterprise High School will continue to use materials that are age appropriate and research based to provide instruction.

Safety

1. **Finding** – Enterprise School District – did not have listing of programs that promote compliant behavior and reduce prohibited conduct as required by State law and/or Department of Education policy.
Action – Enterprise School District was not aware of the requirement of having a listing of programs that promote compliant behavior as part of the District Safety Plan. Enterprise School District will compile a list of programs and include it in the District Safety Plan.

Schools – No Findings

Property Internal Controls

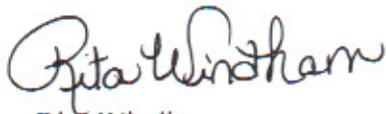
1. **Finding** – Enterprise School District – 1 out of 15 items reviewed did not follow the district's internal control procedures.
Action – This item had been sent back to the manufacturer and was replaced. The procedure is to complete a form that lists the item, the serial number, and the fixed asset number. If item was replaced with a new item, the new serial number is recorded on this form and signed by person receiving new property. (See attached form for item)

Vehicles

1. No Findings

This serves as formal comments regarding the audit. If you need further information or documentation, please contact me at 601-659-7604.

Sincerely,

A handwritten signature in black ink that reads "Rita Windham". The signature is written in a cursive style with a large, looping initial "R".

Rita Windham
Superintendent

ENTERPRISE SCHOOL DISTRICT
Fixed Asset Form for Repairs

This is to verify that the property listed below has been returned to the company to repair or replace.

Description of Equipment	Serial Number	Fixed Asset Number
<u>Dell Optiplex 755</u>	<u>EY7VNH1</u>	<u>2998</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

Sent Off Property Date : 8-04-14

Chris Randall
Name of person sending out property

Date Property Returned : ~~BR9GJH1~~ 8-16-14

If Property was Replaced list NEW Serial Number: BR9GJH1


Signature of person receiving new property

New property should have old Fixed Asset # written on it with new serial number and documentation recorded in the monthly fixed asset report.