



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*October 30, 2014*

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**North Panola School District**

Beginning on Friday, October 17, 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:

Como Elementary, Greenhill Elementary, and North Panola 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:

Como Elementary, Greenhill Elementary, and North Panola 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:

Como Elementary is not following policy regarding student enrollment. Of the records reviewed, 11 out of 15 had missing, incomplete, or invalid proof of residency.

Greenhill Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 17 had missing, incomplete, or invalid proof of residency.

North Panola High is not following policy regarding student enrollment. Of the records reviewed, 15 out of 19 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 Como 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 15 student's information **did not match** information in the student package.



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

At North Panola 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, 6 out of 19 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:

Como Elementary, Greenhill Elementary, and North Panola 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:

Como Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 25 out of 26 excuses did not comply with district and/or school policies; and 1 out of 26 did not have a valid excuse on file.

Greenhill Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 13 did not contain enough information to actually validate the excused absence; 11 out of 13 excuses did not comply with district and/or school policies.

North Panola High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 24 did not contain enough information to actually validate the excused absence; 6 out of 24 excuses did not comply with district and/or school policies; and 3 out of 24 did not have a valid excuse on file.

### **Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

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

At North Panola High, not all students selected met graduation requirements. Of the records reviewed, 4 out of 7 did not earn the minimum number of Carnegie units.

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

At North Panola 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:

Como Elementary and North Panola High are following policy regarding the reporting of unexcused absences.



Greenhill Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 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:

Como Elementary, Greenhill Elementary, and North Panola High 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:

Como Elementary and Greenhill Elementary are following policy regarding the reporting of suspensions.

North Panola High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 6 were not reported to the school attendance officer as they occurred; and 3 out of 6 suspensions were not coded as an unexcused absence, 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:

Como Elementary is posting the required historical documents.

Greenhill Elementary is not posting the required historical documents. Of the classrooms reviewed, 2 out of 19 did not have the required historical documents.

North Panola High is not posting the required historical documents. Of the classrooms reviewed, 1 out of 20 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 Como Elementary, Greenhill Elementary, and North Panola 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 Como Elementary, 20 out of 20 classes did not assigned textbooks to all students enrolled.

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

Of the classes reviewed at North Panola High, 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

North Panola School District is not in compliance with all required safety laws and policies. The district did not include a list of programs promoting compliant behavior, as required by State law and/or the Department of Education policy.

#### Schools

Como Elementary is not in compliance with all required safety laws and policies. The school did not conduct all the safety drill as required by State law and/or Department of Education policy.

Greenhill Elementary is not in compliance with all required safety laws and policies. The school did not conduct the safety drills as required by State law and/or Department of Education policy.

North Panola High is not in compliance with all required safety laws and policies. The school did not conduct all safety drills, 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:

North Panola School District does not have written internal controls related to property. There are unwritten controls; however, the district is not adhering to those controls. 1 out of 19 items could not be located during the audit, and the inventory system/listing had the incorrect location for 13 out of 19 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:



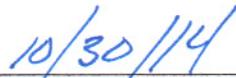
North Panola School District is following policy regarding the marking of district vehicles.

**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 1151, Ackerman MS, 39735, by 11/6/2014** **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.**

  
\_\_\_\_\_  
Superintendent Signature

  
\_\_\_\_\_  
Date

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

## North Panola School District Corrective Action Plan

Findings	Plan of Action	Person(s) Responsible		Timeline
		School Level	District Level	
<b>Focus Area: Student Enrollment</b>				
3. Como Elementary, Green Hill Elementary and North Panola High School are not following policy regarding student enrollment records. (Missing, incomplete, or invalid proof of residency)	<ol style="list-style-type: none"> <li>Review all district forms used for registration and make revisions as needed.</li> <li>Mr. Henson and Ms. Robertson will conduct training session with all counselors, secretaries and parent liaisons on the following: <ul style="list-style-type: none"> <li>Proper procedures for completing student cumulative folders</li> <li>Acceptable documentation for residency</li> <li>Inputting student data into SAMS</li> </ul> </li> <li>Conduct mandatory registration in summer (July 20-31) prior to the start of the 2015-2016 school year</li> <li>Conduct training session for teachers to enable them to review cumulative folders for their homeroom students during the first 30 days of school</li> </ol>	Counselors Secretaries Parent Liaisons Teachers	Fay Robertson  Chris Robinson  Mary Grady	Present – On-going
4. At Como Elementary and North Panola High School the selected student's information in the student package is not the same as information kept in the student's record. (Student information did not match information in the student package.)	<ol style="list-style-type: none"> <li>Establish protocol in reference to who can actually collect student demographic information and the process for ensuring that information is forwarded to the secretary and/or counselor for input into SAMS in a timely manner</li> <li>Mr. Henson will conduct training session for personnel (counselors, secretaries) to ensure that anytime changes are made to the student package in SAMS that changes are also made in the cumulative record</li> </ol>	Counselors Secretaries Parent Liaisons	Mary Grady	Present – On-going
<b>Focus Area: Student Attendance/Absenteeism</b>				
2. Como Elementary, Green Hill Elementary and North Panola High School are not following policy regarding attendance and absenteeism. (Non-compliance with district and/or school policy, not enough information to validate excuse, no valid excuse on file)	<ol style="list-style-type: none"> <li>Review district policy on school attendance/absenteeism as it relates to acceptable documentation for excused absences and the timeframe in which it must be turned in</li> <li>Develop protocol for parent excuses (number accepted, required information) and include this in the student handbook</li> <li>Train personnel (counselors, secretaries, parent liaisons) on what can be submitted as acceptable documentation for student absences</li> </ol>	Counselors Secretaries Parent Liaisons	Mary Grady  Michael Britt	Present – On-going

Findings	Plan of Action	Person(s) Responsible		Target
		School Level	District Level	
<b>Focus Area: Graduation</b>				
1. Not all students selected at North Panola High School met graduation requirements. (Did not earn the minimum number of Carnegie units)	<ol style="list-style-type: none"> <li>1. A records committee, comprised of the counselor and senior sponsors, will review the cumulative records of prospective graduates during the first semester of the senior year to verify courses taken, grades received, and credits earned relative to graduation requirements. The Graduation Credit Checklist will be checked against the actual cumulative folder of each student to verify courses taken, grades received, and credits earned toward meeting graduation requirements.</li> <li>2. Documentation for credit recovery courses taken by students must be checked and verified. In cases where more than one course has been taken through credit recovery, a separate documentation sheet must be included for each course. All required information must be accurate and complete and must include all required signatures. Credit recovery coursework must be completed within one semester for a full credit class and 9 weeks for a half credit class.</li> </ol>	Teachers  Counselor  Asst. Principal  Principal	Mary Grady  Michael Britt	Present – On-going
<b>Focus Area: School Attendance Reporting</b>				
1. Green Hill Elementary is not following policy regarding the reporting of unexcused absences. (Not reporting in a timely manner after accumulating 5 or more unexcused absences)	<ol style="list-style-type: none"> <li>1. Teachers in grades K-5 will be responsible for taking attendance daily, receiving all student excuses for absences, and forwarding excuses to the secretary or parent liaison daily.</li> <li>2. Secretaries or parent liaisons will input student attendance data into SAMS</li> <li>3. Secretaries or parent liaisons will run SAMS report daily to determine students who need to be referred to school attendance officer for 5, 10, or 12 unexcused absences. Referrals must be made and forwarded to school attendance officer with 24 hours.</li> <li>4. Documentation of referrals to the School Attendance Officer must be kept on file for future reference. The secretary or parent liaison must follow up with the School Attendance Officer to ensure receipt of documentation in a timely manner.</li> </ol>	Secretaries  Parent Liaisons  Principals	Mary Grady  Michael Britt	Present – On-going

Findings	Plan of Action	Person(s) Responsible		Timeline
		School Level	District Level	
<b>Focus Area: Reporting of Suspensions</b>				
1. North Panola High School is not following policy regarding the reporting of suspensions. (Not coded as unexcused absence and/or not reported to school attendance officer as they occurred)	<ol style="list-style-type: none"> <li>Copies of suspension notices will be sent digitally to School Attendance Officer (instead of faxing) within 24 hours of the date of the suspension. Record of the transmission will be retained by the parent liaison for documentation.</li> <li>Parent liaison will follow-up with School Attendance Officer to insure receipt of suspension notice.</li> <li>Specific attention will be given to ensure that all suspensions are coded as unexcused absences.</li> </ol>	Parent Liaisons  Principals	Mary Grady  Michael Britt	Present – On-going
<b>Focus Area: Posting of Historical Documents</b>				
1. Green Hill Elementary School and North Panola High School are not posting requires historical documents. (3 classrooms did not have historical documents displayed)	<ol style="list-style-type: none"> <li>Historical documents will be ordered, framed and posted in any classroom that does not have one currently displayed.</li> </ol>	Principals	Michael Britt	Present – On-going
<b>Focus Area: Textbooks</b>				
1. Como Elementary, Green Hill Elementary, and North Panola High School did not assign textbooks to all students enrolled.	<ol style="list-style-type: none"> <li>Although all students do not have a personal textbook for issuance, all students have access to a textbook within each class. The district is committed to providing high quality instructional resources for all students.</li> </ol>	Principals	Mary Grady	Present – On-going

Findings	Plan of Action	Person(s) Responsible		Timeline
		School Level	District Level	
<b>Focus Area: Safety</b>				
<p>1. North Panola School District is not in compliance with all required safety laws and policies. (The district did not include a list of programs promoting compliant behavior.)</p>	<p>1. When revising the School Safety Plan and/or Student Handbooks for the 2014-2015 school year be sure to include programs currently offered by the district which promote compliant behavior. Programs currently being used are:</p> <ul style="list-style-type: none"> <li>• DARE program for 5<sup>th</sup> grade students at Green Hill Elementary School, Como Elementary School and Crenshaw Elementary School</li> <li>• Placement of SRO's in two schools through COPS grant and the Panola County Sheriff's Department as well as the placement of an SSO at one school. These persons help conduct school safety assessments and use information to update school action plan. They also lead classes in drug education and crime prevention.</li> <li>• Partnership with local police departments and sheriff's department who assist with providing security at athletic functions and other extracurricular activities.</li> </ul>	<p>School Resource/ Safety Officers</p> <p>Principals</p>	<p>Michael Britt</p>	<p>Present – On-going</p>
<p>2. Como Elementary, Green Hill Elementary, and North Panola High School are not in compliance with all safety laws and policies. (Schools did not conduct all safety drills as prescribed.)</p>	<p>2. Develop a district calendar containing dates for emergency evacuation drills for the 2014-2015 school year. If for some reason a school can not conduct the drill on that date, the drill must be conducted within 48 hours.</p> <p>3. Develop an NPSD Emergency Drill Documentation Form to be used to evaluate each drill. A copy must be forwarded to the district Safety Officer and the original will be placed in the School Safety Manual for documentation.</p> <p>4. Record all drills on the documentation form on page 17 of the School Safety Plan.</p>	<p>School Resource/ Safety Officers</p> <p>Teachers</p> <p>Principals</p>	<p>Michael Britt</p>	<p>Present – On-going</p>

Findings	Plan of Action	Person(s) Responsible		Timeline
		School Level	District Level	
<b>Focus Area: Property Internal Controls</b>				
1. North Panola School District does not have written internal controls related to property. (There are internal controls but the district is not adhering to those controls.)	<ol style="list-style-type: none"> <li>1. Begin process of drafting procedures manual on capital assets.</li> <li>2. Have tentative procedures manual completed by January 2015</li> <li>3. Conduct training workshop on capital assets with entire staff at each school during their first professional development in January 2015</li> <li>4. Conduct a specific training workshop on capital assets with the principal and their fixed asset designee of each school in January 2015</li> <li>5. Have official procedures manual completed by July 2015</li> </ol>	Principals  Designees	Levette Upshaw  Narita Edwards	Present – On-going

Superintendent: 

Date: 11/5/14