



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 12, 2014*

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**Prentiss County School District**

Beginning on Monday, December 08, 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:

Marietta Elementary, New Site High, and Wheeler 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:

Marietta Elementary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 14 had missing, incomplete, or invalid proof of residency.

New Site High is not following policy regarding student enrollment. Of the records reviewed, 11 out of 16 had missing, incomplete, or invalid proof of residency.

Wheeler is not following policy regarding student enrollment. Of the records reviewed, 17 out of 27 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 Marietta 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 14 student's information **did not match** information in the student package.

At New Site 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, 9 out of 16 student's information **did not match** information in the student package.

At Wheeler, 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, 8 out of 27 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:

Marietta Elementary, New Site High, and Wheeler 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:

Marietta Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 26 excuses did not comply with district and/or school policies; and 4 out of 26 did not have a valid excuse on file.

New Site High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 27 excuses did not comply with district and/or school policies.

Wheeler is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 30 excuses did not comply with district and/or school policies.

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

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

At Wheeler, 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:

Marietta Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.

New Site High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 14 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Wheeler is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 11 out of 30 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 out of 30 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:

At Marietta Elementary, I was unable to determine compliance because no referrals were made to the school's attendance officer.

New Site High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 10 students' files had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 2 out of 10 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Wheeler attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 29 out of 30 students' files had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 3 out of 4 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:

Marietta Elementary did not have any suspensions. *However, Marietta is not reporting discipline information to the Department of Education via the student package as required.*

New Site 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. *In addition, New Site High is not reporting discipline information to the Department of Education via the student package as required.*

Wheeler is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 was not reported to the school attendance officer when it 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:

Marietta Elementary and New Site High are posting the required historical documents.

Wheeler is not posting the required historical documents. Of the classrooms reviewed, 1 out of 44 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 Marietta Elementary, New Site High, and Wheeler, 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 Marietta Elementary, 9 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at New Site High, 14 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Wheeler, 1 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

Prentiss County School District is not in compliance with all required safety laws and policies. The district did not have a local school district safety plan, as required by State law and/or the Department of Education policy.

Schools

Marietta Elementary is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for earthquake and hazardous material in the crisis plan, as required by State law and/or Department of Education policy.

New Site 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.

Wheeler is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for earthquake and hazardous material in the crisis plan, 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:

Prentiss County School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 3 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:

Prentiss 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](mailto:karol.odom@osa.ms.gov) or **PO Box 1151, Ackerman, MS 39735, by 12/19/2014** **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.**

Randle Downs  
Superintendent Signature

12 - 12 - 14  
Date

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

# Prentiss County School District

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Office of The State Auditor  
Performance Audit  
Corrective Action Plan  
December 17, 2014

*Findings reported by Karol Odom*

## **Student Enrollment**

### ***Findings:***

*When determining whether the school is following policy regarding student enrollment records. As a result, the auditor found the following:*

- *Marietta Elementary is not following the policy regarding student enrollment. Of the records reviewed, 9 out of 14 had missing, incomplete, or invalid proof of residency.*
- *New Site High is not following the policy regarding student enrollment. Of the records reviewed, 11 out of 16 had missing, incomplete, or invalid proof of residency.*
- *Wheeler is not following the policy regarding student enrollment. Of the records reviewed, 17 out of 27 had missing, incomplete, or invalid proof of residency.*

### ***Actions:***

The Prentiss County School Board will adopt a new policy regarding residency verification. The Superintendent will ensure that this newly revised Enrollment Policy is distributed to all administrators, staff members, students, and guardians via the Prentiss County School District Student Handbook. Administrators at each school will ensure that the newly revised Enrollment Policy is implemented beginning the 2014-2015 school year.

\*See Attachment A – Draft of the Enrollment Policy for Residency Verification

### ***Findings:***

*When determining 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, the auditor found the following:*

- *Marietta Elementary the selected student's information in the student package is not the same as the information in the student's record. Of the records reviewed, 1 out of 14 student's information did not match information in the student package.*
- *New Site 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, 9 out of 16 student's information did not match information in the student package.*

- *Wheeler 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, 8 out of 27 student's information did not match information in the student package.*

***Actions:***

The school level administrator or his/her designee will ensure that quarterly updates will be made of all cumulative folders. Student information will be updated at the end of each 9 week grading period by printing the student's information from the student package and filing it at the front of the students' cumulative folders. Each time a new Student Information print out is filed the previous one will be removed in order to keep the most current students' information more accessible.

**Student Attendance/Absenteeism**

***Findings:***

*When determining whether the school is following policy regarding attendance and absenteeism. As a result, the auditor found the following:*

- *Marietta Elementary is not following the policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 26 did not all comply with district and/or school policies; and 4 out of 26 did not have a valid excuse on file.*
- *New Site High is not following the policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 27 excuses did not comply with district and/or school policies.*
- *Wheeler is not following the policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 30 excuses did not comply with district and/or school policies.*

***Actions:***

The Prentiss County School Board will revise the current Attendance Policy to further clarify and explain to school administrators, school staff, students and parents what written documentation should be submitted upon a students return to school after missing a school day. The following information will be required on all parent excuse notes/letters for a student to receive an excused absence: student's name, date of absence, reason for absence, parent signature, and date letter was received by school personnel. The Superintendent will ensure that this newly revised Enrollment Policy is distributed to all administrators, staff members, students, and guardians via the Prentiss County School District Student Handbook. Administrators at each school will ensure that the newly revised Enrollment Policy is implemented beginning the 2014-2015 school year.

## **Student Attendance Reporting**

### ***Findings:***

*When determining whether the school is following policy regarding the reporting of unexcused absences. As a result, the auditor found the following:*

- Marietta Elementary is not following policy regarding the reporting of unexcused absences. Of records reviewed, 1 of 1 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.*
- New Site High is not following policy regarding the reporting of unexcused absences. Of records reviewed, 4 of 14 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 14 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.*
- Wheeler High is not following policy regarding the reporting of unexcused absences. Of records reviewed, 11 out of 30 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 out of 30 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.*

### ***Actions:***

All Prentiss County School District principals or his/her designee will run a report for excessive unexcused absences. This report will be generated biweekly at each school. The school attendance officer will be notified in writing via email of those students who have accumulated five (5) or more unexcused absences, as specified by law.

### ***Findings:***

*When determining whether the school attendance officer is following policy regarding of unexcused absences, the auditor found the following:*

- At Marietta Elementary, the auditor was unable to determine compliance because no referrals were made to the school's attendance officer.*
- New Site High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 43 out of 10 students' files had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 2 out of 10 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.*
- Wheeler attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 29 out of 30 students' files had not attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 3 out of 4 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.*

**Actions:**

The Prentiss County School District Attendance Officer will attempt to secure enrollment after five or more unexcused absences as well as file a petition in court after 12 unexcused absences. The School Attendance Officer will keep documentation of these actions on file.

**Reporting of Suspensions****Findings:**

*When determining whether the school is following policy regarding the reporting of suspensions, the auditor found the following:*

- *Marietta Elementary did not have any suspensions. However, Marietta is not reporting discipline information to the Department of Education via the student package as required.*
- *New Site 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. In addition, New Site High is not reporting discipline information to the Department of Education via the student package as required.*
- *Wheeler is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 was not reported to the school attendance officer when it occurred, as required by law.*

**Actions:**

Prentiss County School District principals or his/her designee will enter ALL student discipline in the student package by the end of each month. All future suspensions will be reported to the school attendance officer by the school principal or his/her designee via email. The Prentiss County School District's MSIS Coordinator will monitor compliance monthly prior to authorizing the data upload to MDE.

**Posting of Historical Documents****Findings:**

*When determining whether the school is posting the required historical documents. As a result, the auditor found the following:*

- *Marietta Elementary and New Site High are posting the required historical documents.*
- *Wheeler is not posting the required historical documents. Of the classrooms reviewed, 1 out of 44 did not have the required historical documents.*

**Actions:**

The principal at Wheeler has replaced the missing historical document. Beginning the 2015-2016 school year school personnel will be reminded annually to check each classroom to ensure the required historical documents are posted.

## **Textbooks**

### ***Findings:***

*When determining whether each child in the school is assigned a textbook in each applicable class. As a result, the auditor found the following:*

- *Of the classes reviewed at Marietta Elementary, 9 out of 20 classes did not assign textbooks to all students enrolled.*
- *Of the classes reviewed at New Site High, 14 out of 20 classes did not assign textbooks to all students enrolled.*
- *Of the classes reviewed at Wheeler, 1 out of 20 classes did not assign textbooks to all students enrolled.*

### ***Actions:***

Prentiss County School District strives to provide all students and teachers with the educational resources necessary for students to master the state adopted curriculum. These resources at times do not come in the form of a traditional textbook.

## **Safety**

### ***Findings:***

*When determining whether the district/schools are in compliance with all required safety laws and policies. As a result, the auditor found the following:*

- *District – Prentiss County School District is not in compliance with all required safety laws and policies. The district did not have a local school district safety plan, as required by State law and/or the Department of Education P\policy.*
- *Marietta Elementary is not in compliance with all required safety laws and policies. The school did not conduct all safety drills to include protocol for earthquake and hazardous material in the crisis plan, as required by State law and/or Department of Education policy.*
- *New Site 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.*
- *Wheeler is not in compliance with all required safety laws and policies. The school did not conduct all safety drills or include protocol for earthquake and hazardous material in the crisis plan, as required by State law and/or Department of Education policy.*

### ***Actions:***

Prentiss County School District will revise its existing District Safety Plan to meet the auditor's expectation by using the suggested template from Harrison County School District on the MDE Office of School Safety's webpage.

Prentiss County School District's safety committee and school level administrators will ensure that all school level safety plans are revised to include the required protocol for earthquake and hazardous material/waste.

Prentiss County School District's safety committee and school level administrators will ensure that all schools conduct monthly fire drills and at least 2 tornado drills per year.

**Property Internal Controls**

***Findings:***

*When determining whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, the auditor found the following:*

- *Prentiss County School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 3 out of 20 items reviewed.*

***Actions:***

Prentiss County School District will adhere to the written internal controls that are already in place relating to property.

# Attachment A

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Prentiss County School District

Policy: Student Enrollment and Residency Verification - DRAFT

## **I. POLICY**

Definition of residence for school attendance purposes:

The student physically resides full time, weekdays/nights and weekends, at a place of abode located within the limits of the school district.

1. Effective for the 1990-91 school year, all school districts will require students who are seeking to enroll or continue to enroll in a school district to register at the school they are assigned to attend. The school district shall verify the residence of each student.
2. In succeeding years any new student enrolling or entering a school district or any continuing students whose residence has changed will be required to verify his or her residence address as herein provided as a part of the registration process.

## **II. PROCEDURE**

1. Each student identified in paragraphs 1 and 2 above must establish his or her residency in the following manner:

### **a. STUDENTS LIVING WITH PARENTS OR GUARDIAN**

The parent or legal guardian of a student seeking to enroll must provide the school district with at least two of the items numbered (1) through (9) below as verification of their address, except that any document with a post office box as an address will not be accepted. (1) Filed Homestead Exemption Application form;

1. Mortgage Documents or property deed;
2. Apartment or home lease;
3. Utility bills;
4. Driver's license
5. Voter precinct identification;
6. Automobile registration;
7. Affidavit and/or personal visit by a designated school district official;
8. Any other documentation that will objectively and unequivocally establish that the parent or guardian resides within the school district; and, in the case of a student living with a legal guardian who is a bona fide resident of the school district;

9. Certified copy of filed petition for guardianship if pending and final decree when granted.

**b. HOMELESS CHILDREN**

When a child is determined to be homeless as defined by the Stewart B. McKinney Act 42 USC Section 11431(1), 11432 (e)(4) and 11302(a), the school district shall consider and take enrollment action that is in the best interest of the child pursuant to 40 USC 11432(e)(3).

**c. STUDENTS LIVING WITH ADULTS OTHER THAN PARENTS OR LEGAL GUARDIANS:**

(1) The non-parent claiming district residency must meet the criteria of subparagraph (a)(1) through (9) above, required of a parent or legal guardian.  
(2) The district resident must provide the school with an affidavit stating his or her relationship to the student, and that the student will be living at his/her abode full time, and provide documentation fully explaining the reason(s) (other than school attendance zone or district preference) for this arrangement. The local school board or its designee will make the necessary factual determinations under subsection II.1(c)(2). Examples of situations where "in loco parentis" authority of an adult should be recognized to establish residency of the minor include but are not limited to the following:

- (a) Death or serious illness of the child's parent(s) or guardian(s);
- (b) Abandonment of the child;
- (c) Child abuse or neglect;
- (d) Unstable family relationships or undesirable conditions in the home of the child's parents or guardians having a detrimental effect on the child;
- (e) Students enrolled in recognized exchange programs residing with host families. (3) Whenever appropriate the person who has assumed responsibility for the care and custody of the child shall be encouraged to obtain legal guardianship of the child.
- (d) The requirements of Section II.1(a) and (c) above are minimum requirements and the school district may require additional documentation and verification at any time.
- (e) At a minimum, the district shall maintain in a file a written instrument identifying the types of documents used to verify each student's residency and copies of any relevant guardianship petition or decree.
- (f) The provisions of this policy do not apply to students who reside outside the school district, but who have legally transferred into the school district.2. In the event that a local school district has a similar procedure which requires documentation of residence and is approved by the State Board of Education, such procedure may be substituted for the procedure outlined in Section II.

# Attachment B

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