



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 17, 2015

Amite County School District

Beginning on Monday, November 12, 2015, 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:

Amite Co. High does have a written policy on enrollment requirements and procedures.

Amite County 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:

Amite County 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:

Amite Co. High is following policy regarding student enrollment.

Amite County Elem. is following policy regarding student enrollment.

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 Amite Co. High, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Amite County 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:



Amite Co. High does have a written policy on monitoring and reporting student absences.

Amite County 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:

Amite Co. High is following policy regarding attendance and absenteeism.

Amite County Elem. is following policy regarding attendance and absenteeism.

Reporting of Suspensions

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

Amite Co. High is following policy regarding the reporting of suspensions.

Amite County Elem. is following policy regarding the reporting of suspensions.

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:

Amite Co. High is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Amite County Elem. is following policy regarding the reporting of 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:

Amite Co. High's attendance officer is following policy regarding the reporting of unexcused absences.

Amite County Elem.'s attendance officer is following policy regarding the reporting of unexcused absences.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

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

All students selected at Amite Co. High met graduation requirements.

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

At Amite Co. High, all graduation records were complete.



Textbooks

1. I determined whether the district has obtained proper licenses and publisher permissions for all electronic resources utilized by the district. As a result, I found the following:

Amite Co. School District does have the proper licenses and publisher permissions for all electronic resources utilized by the district.

Note: If you are found not in compliance in this area, OSA recommends that you contact the publisher for these electronic resources and obtain the proper licenses and permissions. By not having proper documentation to support the district's use of these resources, your district is possibly in violation of federal copyright laws.

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:

Amite Co. School District has written internal controls related to property and is adhering to those controls.

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 my office, at **P.O. Box 956, Jackson, MS 39205; Attention: Paige Taylor, by 11/24/2015** **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.


Superintendent Signature


Date



AMITE COUNTY BOARD OF EDUCATION

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November 18, 2015

TO: Paige Taylor

Re: Corrective Action Plan

This letter is to inform you of our Corrective Action Plan stemming from Clint Robinson's audit of the Amite County School District on November 16 & 17, 2015.

We had two instances of students obtaining 5 or more unexcused absences which were not reported in a timely manner. We failed in this respect because we had only one person, Mrs. Kernan Williams, assigned that job at Amite County High School and she was not present during those two instances. Working with Amite County High School principal, Celdric McDowell, his staff, and the District MSIS/SAMs Administrator, Mrs. Becky Johnson, we have assigned Mr. McDowell's Administrative Assistant, Mrs. Kathy Banks, as a back-up in that position. If neither Mrs. Williams, nor Mrs. Banks, are present, Mrs. Johnson will enter the absences. This will be done on a daily basis. The principal, or assistant principal, will have to sign off on these reports each time. I have enclosed a copy of Mr. McDowell's report to me on this matter.

If you need anything further from us, please let me know. Thank you.

Scotty H. Whittington

A handwritten signature in blue ink that reads "Scotty H. Whittington". The signature is written in a cursive, flowing style.

Superintendent



Amite County School District

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MARCUS FLIPPIN
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SHYEKIA SMITH
Counselor
KATHY
BANKS/KARNAN
WILLIAMS
Administrative Assistant

Celdric McDowell

Principal

To: **Mr. Scotty H. Whittington**, *ACSD Superintendent of Education*

From: Celdric McDowell, *ACHS Principal*

Date: Wednesday, November 18, 2015

RE: School Audit Review

Mr. Whittington, in response to the audit performed by Clint Robinson, November 16-17, 2015, there was one discrepancy found. ***“School Attendance Reporting” #1 – Amite County High School is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences, two (2) of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.*** These unreported absences occurred because our attendance clerk (Mrs. Kernan Williams), was not present at the time. These reports are run daily. We have determined a plan of action that would remedy any such discrepancy in the future.

Plan of Action

On any date that the deemed attendance clerk should not be present, then the Administrative Assistant, Kathy Banks, will run the unexcused absence report. In the absence of both the attendance clerk and administrative assistant, the District MSIS/SAMs administrator (Becky Johnson), will run the unexcused absence report. The principal (Celdric McDowell), as a further precaution, will sign the printed unexcused absence reports daily. In the absence of the principal, the assistant principal will sign and date any unexcused absence reports. These reports will be submitted to the truancy officer daily.

Respectfully,

Celdric McDowell

“Educating Today’s Youth for Tomorrow’s Opportunities”