



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 4, 2015

Chickasaw County School District

Beginning on Tuesday, November 3, 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:

Houlka Attendance Center 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:

Houlka Attendance Center 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:

Houlka Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 7 out of 15 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 Houlka Attendance Center, 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:

Houlka Attendance Center 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:



Houlka Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 14 excuses did not comply with district and/or school policies.

Reporting of Suspensions

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

Houlka Attendance Center 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 it occurred, as required by law.

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:

Houlka Attendance Center is not following policy regarding the reporting of unexcused absences. Of the 2 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

Houlka Attendance Center 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 Houlka Attendance Center met graduation requirements.

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

At Houlka Attendance Center, all graduation records were complete.

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:

Chickasaw County School District has written internal controls related to property and is adhering to those controls.



District Exit Conference

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 11/4/2015** **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.

Dr. Betsey Colburn

Superintendent Signature

11/4/2015

Date



November 12, 2015

Attention: Paige Taylor

Chickasaw County School District is committed to making adjustments in current practices to ensure that student and personnel data that is transmitted to the Mississippi Department of Education is accurate and reliable. Comments have been compiled after reviewing the results of a recent audit presented on November 3 - 4, 2015.

School Enrollment - It was determined that 7 out of 15 records had missing, incomplete, or invalid proof of residency.

In the school handbook, the residency policy did not include the category of "Other." However, the actual School Board Policy JBC includes the category of "Other." At least 5 of the 7 records had documentation that objectively and unequivocally established that the parent or guardian resides within the school district.

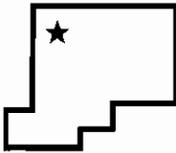
School Board Policy JBC – section pertaining to Residence Verification Procedure

Definition of residence for school attendance purposes: The student physically resides full time week days/nights and weekends, at a place of abode located within the limits of this school district.

Residency may be determined in the following manner:

A. STUDENTS LIVING WITH PARENT(S) OR GUARDIAN(S) The parent(s) or legal guardian(s) of a student seeking to enroll must provide this school district with at least two of the items numbered 1 through 10 below as verification of their address, except that a document with a post office box as an address will not be accepted.

1. Filed Homestead Exemption Application form
2. Mortgage documents or property deed
3. Apartment or home lease
4. Utility bills
5. Driver's license
6. Voter precinct identification
7. Automobile registration
8. Affidavit and/or personal visit by a designated school district official
9. Any other documentation that will objectively and unequivocally establish that the parent or guardian resides within the school district
10. Certified copy of filed petition for guardianship if pending and final decree when granted



School Attendance/Absenteeism – It was determined that 1 out of 14 excuses did not comply with district and/or school policies.

One excuse did not have the reason that the child was absent.

The principal will develop an excuse form that parents can use that will have space to document the required information including the “reason” for the absenteeism.

Reporting of Suspensions – It was determined that 1 out of 1 suspension was not reported to the school attendance officer as it occurred, as required by law.

Houlka Attendance Center has a new principal who was not aware of the reporting timeline. He is now aware of the requirement and will report all suspensions as they occur.

School Attendance Reporting – Of the 2 occurrences of students obtaining 5 or more unexcused absences, 1 of the 2 occurrences was not reported to the school attendance officer after accumulation 5 or more unexcused absences.

The counselor will check the Excessive Daily Absence Report and will email a list of students to the school attendance officer Mondays, Wednesdays, and Fridays.

After reviewing the comments, please advise me if additional changes are recommended.

Prepared by Dr. Betsy Collums
Dr. Betsy Collums, Superintendent