



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 2, 2016

Choctaw County School District

Beginning on Monday, February 29, 2016, 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:

All schools in Choctaw County School District do 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:

French Camp Elementary School 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:

All schools in Choctaw County School District are 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 all schools in Choctaw County School District, 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:

All schools in Choctaw County School District do 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:

Ackerman Elementary, French Camp Elementary, and Choctaw County High Schools are following policy regarding attendance and absenteeism.

Weir Elementary School did not have any excused 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:

None of the schools in Choctaw County School District had any 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:

French Camp Elementary and Weir Elementary Schools did not have any occurrences of students obtaining 5 or more unexcused absences.

Choctaw 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, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Ackerman Elementary School is not following policy regarding the reporting of unexcused absences. Of the 3 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported in a timely manner, as specified by law, 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:

At French Camp Elementary and Weir Elementary Schools, I was unable to determine compliance because no occurrences were reported to the school's attendance officer.

Ackerman Elementary and Choctaw County High Schools' 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 Choctaw County High School met graduation requirements.



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

At Choctaw County High School, all graduation records were complete.

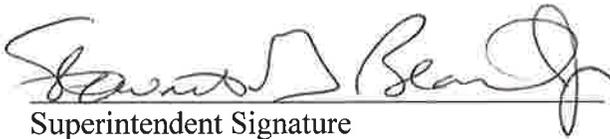
Property Internal Controls

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:

Choctaw County 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 3/9/2016.** **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, 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

3-2-16
Date



The school district did not submit a response to the audit findings.