



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 1, 2015*

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**Cleveland School District**

Beginning on Monday, November 16, 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:

All schools in the Cleveland School District 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:

Margret Green Middle is not reporting the number of students enrolled accurately. The enrollment report ran on December 1, 2015 shows 454 children enrolled, and the head count performed on December 1, 2015 shows 453 enrolled.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Bell Academy is not following policy regarding student enrollment. Of the records reviewed, 4 out of 9 had missing, incomplete, or invalid proof of residency.

Cleveland High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 19 had missing, incomplete, or invalid proof of residency. *In addition, two records requested, were not provided during the audit.*

Hayes Cooper Elem is not following policy regarding student enrollment. Of the records reviewed, 2 out of 9 had missing, incomplete, or invalid proof of residency.

Cypress Park Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 8 had missing, incomplete, or invalid proof of residency.

East Side High is not following policy regarding student enrollment. Of the records reviewed, 9 out of 11 had missing, incomplete, or invalid proof of residency.



Nailor Elementary is not following policy regarding student enrollment. Of the records reviewed, 6 out of 11 had missing, incomplete, or invalid proof of residency.

Pearman Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 8 had missing, incomplete, or invalid proof of residency.

DM Smith Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 8 had missing, incomplete, or invalid proof of residency.

Parks Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 10 had missing, incomplete, or invalid proof of residency.

Margret Green Middle is not following policy regarding student enrollment. Of the records reviewed, 7 out of 14 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 Bell Academy, Cleveland High, Hayes Cooper Elem, Cypress Park Elementary, Nailor Elementary, the selected student's information in the student package **is the same** as the information kept in the student's record.

At East Side 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, 8 out of 11 student's information **did not match** information in the student package.

At Pearman 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 8 student's information **did not match** information in the student package.

At DM Smith Middle, 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 8 student's information **did not match** information in the student package.

At Parks 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, 3 out of 10 student's information **did not match** information in the student package.

At Margret Green Middle, 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.

### **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 the Cleveland School District 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:

Bell Academy is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 excuses did not comply with district and/or school policies.

Cleveland High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 22 excuses did not comply with district and/or school policies.

Hayes Cooper Elem, Nailor Elementary, and Parks Elementary are following policy regarding attendance and absenteeism.

Cypress Park Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 9 did not have a valid excuse on file.

East Side High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 18 excuses did not comply with district and/or school policies.

Pearman Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 10 did not have a valid excuse on file.

DM Smith Middle did not have any occurrences of students obtaining excused absences.

Margret Green Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 8 did not contain enough information to actually validate the excused absence; and 2 out of 8 did not have a valid excuse on file.

### **Reporting of Suspensions**

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

Bell Academy, Cleveland High, Hayes Cooper Elem, Cypress Park Elementary, Parks Elementary, East Side High, Nailor Elementary, Margret Green Middle, and Pearman Elementary did not have any suspensions.

DM Smith Middle 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:

Bell Academy is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence of students obtaining 5 or more unexcused absences, 1 was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Cleveland High, Hayes Cooper Elem, Cypress Park Elementary, East Side High, Nailor Elementary, DM Smith Middle, and Pearman Elementary did not have any occurrences of students obtaining 5 or more unexcused absences.

Margret Green Middle 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 in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Parks Elementary 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:

Bell Academy, Margret Green Middle, and Parks Elementary attendance officers are following policy regarding the reporting of unexcused absences.

At Cleveland High, Hayes Cooper Elem, Cypress Park Elementary, East Side High, Nailor Elementary, DM Smith Middle, and Pearman Elementary, I was unable to determine compliance because no occurrences were reported to the school's attendance officer.

**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 Cleveland High, not all students selected met graduation requirements. Of the records reviewed, 4 out of 8 did not earn the required Carnegie units and 1 out of 8 did not pass or did not meet the requirements for passing the Subject Area Tests.

At East Side High, not all students selected met graduation requirements. Of the records reviewed, 4 out of 4 did not earn the required Carnegie units.

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

At Cleveland High and East Side High, 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:



Cleveland School District has written internal controls related to property but is not adhering to those controls. 6 out of 33 items reviewed did not follow the district's internal control procedures *by using transfer and hand receipt forms*; the information on the purchase order did not match the information in the inventory system for 7 out of 33 items reviewed; and the inventory system/listing had the incorrect location for 2 out of 33 items reviewed.

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 12/8/2015** **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.**

Jacquelyn C. Shegpen  
Superintendent Signature

December 1, 2015  
Date



Phone: 662-843-3529

## Cleveland School District

305 MERRITT DRIVE  
CLEVELAND, MISSISSIPPI 38732

*Jacquelyn C. Thigpen, Ed.D.*  
Superintendent of Education  
jthigpen@cleveland.k12.ms.us



Fax: 662-843-9731

December 8, 2015

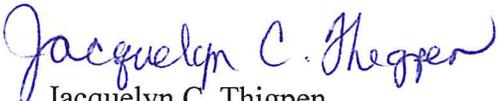
Ms. Paige Taylor  
P. O. Box 956  
Jackson, MS 39205

Dear Ms. Taylor:

Please find enclosed the Cleveland School District's response to the Performance Audit conducted November 16, 2015 through December 1, 2015.

If I or my staff can be of any further assistance to you, do not hesitate to contact me at the phone number or e-mail address listed above.

Sincerely,

  
Jacquelyn C. Thigpen

JCT/baj

**Cleveland School District**  
**Response to State Auditor's Performance Audit**  
**November 16, 2015 – December 1, 2015**

The Cleveland School District will implement the following changes in response to the findings:

1. Student in question is a student of the Cleveland School District in Home/Hospital Treatment at Diamond Grove. All students in Home/Hospital remain the responsibility of the local school district. The school district and Diamond Grove will maintain an open line of communication to ensure that the student is receiving appropriate academic/behavioral services. The district will conduct professional development with counselors and attendance clerks on process/procedures to follow when a student is enrolled in a state accredited non-public school for long term treatment.
2. Review and/or revise the district's Affidavit of residency to gather appropriate information to ensure compliance. Administrator will periodically spot check proofs of residency to ensure that they are current and valid
3. Continue to request that parents submit updated contact information. Periodically review records and student files to verify accuracy of information
4. Follow district policy regarding attendance and absences
5. Follow policy regarding reporting suspensions as they occur
6. Follow district policy regarding the reporting of students with 5 or more unexcused absences in a timely manner
7. Develop a form designed to document parent's notification/involvement when a student changes from one Graduation Pathway Option to another. Document changes in Individual Career and Academic Plan (iCAP)
8. Follow district's internal control procedures related to transfer and hand receipt forms, purchase orders, and inventory documentation

The Cleveland School District staff would like to thank Mrs. Karol Odom for the courteous and professional manner in which she conducted and reviewed the data related to this audit.

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## DIAMOND GROVE CENTER

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Education Department  
P. O. Box 848  
2311 Highway 15 South  
Louisville, MS 39339

Phone: (662) 779-0119, ext. 402 & 404

Fax: 662-779-0151

To: Margaret Green School

Date: 8/5/2015

From: Susan Watts, M.S. Education Director

Re: \_\_\_\_\_, Residential Admission

On June 15, 2015 \_\_\_\_\_ was admitted to Diamond Grove Center's Psychiatric Residential Treatment Program. This treatment program utilizes a multidisciplinary team approach within a cognitive-behavioral framework designed for the rehabilitation of adolescents and children suffering from psychiatric disorders. Educational services are provided on an individual basis to meet each patient's academic needs. Prior to discharge, it is necessary for us to jointly develop a plan for this student's educational program and transition to the least restrictive environment (pursuant to the Interagency Agreement between the MS Departments of Education and Mental Health). In order to facilitate smooth transitions between the community school and Diamond Grove School we begin this process upon the student's admission to Diamond Grove Center. We strongly encourage your active participation throughout the student's hospitalization period of stay which is usually three to nine months.

\_\_\_\_\_ is currently attending the school located within Diamond Grove Center, a special non-public school accredited by the Mississippi Department of Education. All completed assignments should be accepted by the home school and credited toward academic progress. All academic teachers have certification in Special Education and content areas and are qualified to supervise work and to provide tutorial assistance as needed. All students attending Diamond Grove Center are hospital-bound students who remain the responsibility of their community school district, during hospitalization.

### Diamond Grove Contributions:

- Make assignments using Diamond Grove Center materials
- Provide grades on a report card upon discharge
- Monitor test-taking
- Provide additional resource materials (reference materials, remedial materials, etc.)
- Tutorial services
- Provide copies of Diamond Grove Center

Susan F. Watts, M.S.  
Education Director

### OFFICE USE ONLY:

Communication with Home School:  X  Faxed  Phoned

Contact person: \_\_\_\_\_

Copy To:  Special Education Program Director  504 Coordinator



**DIAMOND GROVE**  
**C E N T E R**

P.O. BOX 848  
LOUISVILLE, MS 39339  
PHONE (662) 779-0119  
FAX (662) 779-0126

Acute and Residential Inpatient Psychiatric Services for Children & Adolescents

Student Name: \_\_\_\_\_

Admission Date: 6.9.15

ACUTE CARE TREATMENT PROGRAM

Your student was admitted to Diamond Grove Center Acute Care Unit. Below you will find information concerning the student's stay at Diamond Grove Center:

- The stay for acute care is short, typically no longer than 14 days.
- The Education Department's primary focus is to assist the treatment team in providing intensive instruction in coping skills.
- Educational services are provided through our department.
- You may fax your student's work or accept the work that he or she completes from Diamond Grove Center certified staff. Our fax number is 662-779-0151.
- Please do not count the student absent from your school or drop him or her from your rolls, as we provide a structured schedule of which school is a part.

Please contact Diamond Grove Center Education Department at 662-779-0119 if we can offer assistance. Thank you for your cooperation in promoting the academic and emotional well-being of our students.

Sincerely,

*Susan F. Watts*

Susan F. Watts, M.S.

Education Director

Date Faxed: 6.12.15

Toll Free 1-888-349-6884