



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 10, 2016

Columbus School District

Beginning on Tuesday, March 1, 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 the Columbus 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:

Columbus Middle is not reporting the number of students enrolled accurately. The enrollment report run on March 8, 2016 shows 882 children enrolled, and the head count performed on March 8, 2016 shows 878 enrolled.

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

Columbus High is not following policy regarding student enrollment. Of the records reviewed, 21 out of 32 had missing, incomplete, or invalid proof of residency.

Columbus Middle is not following policy regarding student enrollment. Of the records reviewed, 16 out of 27 had missing, incomplete, or invalid proof of residency.

Cook Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 18 had missing, incomplete, or invalid proof of residency.

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

Franklin Academy is not following policy regarding student enrollment. Of the records reviewed, 4 out of 11 had missing, incomplete, or invalid proof of residency.



Sale Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 12 had missing, incomplete, or invalid proof of residency.

Stokes Beard Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 13 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 Columbus 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, 5 out of 32 student's information **did not match** information in the student package.

At Columbus 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, 22 out of 27 student's information **did not match** information in the student package.

At Stokes Beard 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 13 student's information **did not match** information in the student package.

At Cook Elementary, Fairview Elementary, Franklin Academy, and Sale Elementary, 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 the Columbus 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:

Columbus High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 22 did not have a valid excuse on file.

Columbus Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 14 excuses did not comply with district and/or school policies.

Cook Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 10 excuses did not comply with district and/or school policies; and 1 out of 10 did not have a valid excuse on file.

Sale Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 5 did not contain enough information to actually validate the excused absence.



Stokes Beard Elementary did not have any excused absences.

Fairview Elementary and Franklin Academy are 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:

Fairview Elementary 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 when it occurred, as specified by law.

All other schools in the Columbus School District did not have 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:

Columbus High is not following policy regarding the reporting of unexcused absences. Of the 28 occurrences of students obtaining 5 or more unexcused absences, 23 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Columbus Middle is not following policy regarding the reporting of unexcused absences. Of the 15 occurrences of students obtaining 5 or more unexcused absences, 4 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 10 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Cook Elementary is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences, 6 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Fairview Elementary is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were 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.

Franklin Academy is not following policy regarding the reporting of unexcused absences. Of the 5 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 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Sale Elementary is not following policy regarding the reporting of unexcused absences. Of the 5 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 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Stokes Beard Elementary is not following policy regarding the reporting of unexcused absences. Of the 6 occurrences of students obtaining 5 or more unexcused absences, 4 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 of these occurrences 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:

Columbus Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the 11 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Cook Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Franklin Academy attendance officer is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Stokes Beard Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 2 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 2 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Columbus High, Fairview Elementary, and Sale Elementary's attendance officers are 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:

At Columbus High School, not all students selected met graduation requirements. Of the records reviewed, 4 out of 13 did not earn the minimum number of Carnegie units.



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

At Columbus High, all graduation records were complete.

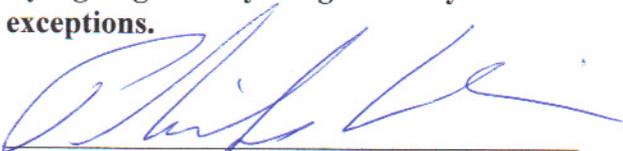
Property Internal Controls

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:

Columbus 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 3/10/2016** **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 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

From: Lenoir, Pamela <LenoirP@columbus.k12.ms.us>
Sent: Monday, June 06, 2016 3:07 PM
To: Paige Taylor
Cc: Hickman, Philip; Shannon, Craig
Subject: MSIS Audit Response - Columbus Municipal School District
Attachments: Compulsory Attendance Training Documents.pdf; Student #1 - Graduation Requirements.pdf; Student #2 - Graduation Requirements.pdf; Student #3 - Graduation Requirements.pdf

Ms. Taylor,

Please see the responses below regarding the recent MSIS audit conducted in the Columbus Municipal School District:

1. Student Enrollment – Item Number 3 – Invalid Proofs of Residency – Staff responsible for collecting and reviewing residency documentation will receive training on proper guidelines regarding acceptable proofs, timelines for collection, etc. in July 2016.
2. Student Enrollment – Item Number 4 – Information in Student Package - Staff responsible for collecting, entering, and updating information in the student package will receive training in July 2016.
3. School Attendance Reporting – Item Number 1 – Reporting of Unexcused Absences – Responsible staff received training (documentation attached). They began implementing best practices after the training date and will continue during the 2016-2017 school year.
4. Graduation – Item Number 1 – Graduation Requirements – 3 of the 4 discrepancies have been reviewed and determined that the students met the criteria for graduation by earning the minimum number of Carnegie Units. Documentation is attached for your review.

If additional information is needed, please do not hesitate to let us know.

Thank you,

Pamela Barr-Lenoir, Ed.S.
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Attachments removed for confidentiality.