



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

**PERFORMANCE AUDIT DIVISION**  
**DISTRICT EXIT CONFERENCE**

*February 26, 2016*

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**Forest Municipal School District**

Beginning on Thursday, February 25, 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:

Forest Elementary, Hawkins Middle, and Forest High Schools 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:

Forest High 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:

Forest Elementary and Forest High Schools are following policy regarding student enrollment.

Hawkins Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 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 Forest Elementary, Hawkins Middle, and Forest High Schools, 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:

Forest Elementary, Hawkins Middle, and Forest High Schools 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:

Forest Elementary, Hawkins Middle, and Forest High Schools 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:

Forest Elementary and Hawkins Middle Schools did not have any suspensions.

Forest High School 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:

Forest Elementary School is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Hawkins Middle and Forest High Schools are 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:

Forest Elementary, Hawkins Middle, and Forest High Schools attendance officer is following policy regarding the reporting of unexcused absences.

### **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:

All students selected at Forest High School met graduation requirements.

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

At Forest 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:

Forest Municipal School District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 4 out of 12 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 3/4/2016.** **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

# FOREST MUNICIPAL SCHOOL DISTRICT

◆ 325 Cleveland Street ◆ Forest, Mississippi 39074 ◆  
◆ Office: (601) 469-3250 ◆ FAX: 601-469-3101 ◆

Dr. Joseph White  
*Superintendent*

February 29, 2016

Mississippi Office of the State Auditor  
Performance Audit Division  
Attention: Paige Taylor  
Post Office Box 956  
Jackson, MS 39205

Dear Earlene Stewart,

Please find attached the Forest Municipal School District's responses to audit findings submitted to my office on February 26, 2016. If additional information is needed, please contact my office at your earliest convenience.

Sincerely,



Joseph White  
Superintendent

### ***Student Enrollment***

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

*Hawkins Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 14 had missing, incomplete, or invalid proof of residency.*

**FMSD Response: Hawkins Middle School has corrected the proof of residency issue for the 1 student identified.**

### **School Attendance Reporting**

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

*Forest Elementary School is not following policy regarding the reporting of unexcused absence. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.*

**FMSD Response: FMSD will review the school attendance reporting policy and procedures to be certain that each school is following the procedures. The procedures will be modified to allow adequate time for students to provide an excuse before reporting to the attendance officer.**

### **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:

*Forest Municipal School District has written internal controls related to property but it not adhering to those controls. The inventory system/listing had the incorrect location for 4 out of 12 items reviewed.*

**FMSD Response: FMSD will review the internal control policy and procedures to be certain that each school is following the procedures. The transfer paperwork has been completed to reflect the correct location for the four items identified with an incorrect location.**