



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 11, 2015

Greenville Public School District

Beginning on Monday, November 02, 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:

Akin Elementary, Armstrong Elementary, Boyd Elementary, Stern Elementary, Trigg Elementary, Webb Elementary, Weddington Elementary, Coleman Middle, T L Weston Middle, and Greenville 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:

Coleman Middle 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:

Akin Elementary School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 13 had missing, incomplete, or invalid proof of residency.

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

Boyd Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 15 had missing, incomplete, or invalid proof of residency.

Stern Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 7 had missing, incomplete, or invalid proof of residency.

Trigg Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 14 had missing, incomplete, or invalid proof of residency.

Webb Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 7 had missing, incomplete, or invalid proof of residency.



Weddington Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 16 had missing, incomplete, or invalid proof of residency.

Due to conflicting policies provided during the audit at Coleman Middle School, I am unable to determine whether the school is following policy regarding student enrollment.

T L Weston Middle School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 16 had missing, incomplete, or invalid proof of residency.

Greenville High School is not following policy regarding student enrollment. Of the records reviewed, 35 out of 43 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 Akin Elementary School, 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 Armstrong Elementary School, 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 Boyd Elementary School, 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, 7 out of 15 student's information **did not match** information in the student package.

At Stern Elementary School, 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 7 student's information **did not match** information in the student package.

At Trigg Elementary School, 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 14 student's information **did not match** information in the student package.

At Webb Elementary School, 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 7 student's information **did not match** information in the student package.

At Weddington Elementary School, 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, 9 out of 16 student's information **did not match** information in the student package.

At Coleman Middle School, 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, 4 out of 17 student's information **did not match** information in the student package.



At T L Weston Middle School, 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, 4 out of 16 student's information **did not match** information in the student package.

At Greenville High School, 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 43 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:

Akin Elementary, Armstrong Elementary, Boyd Elementary, Stern Elementary, Weddington Elementary, Coleman Middle, T L Weston Middle, and Greenville 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:

Akin Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 4 did not contain enough information to actually validate the excused absence.

Armstrong Elementary and Weddington Elementary Schools are following policy regarding attendance and absenteeism.

Boyd Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 2 did not contain enough information to actually validate the excused absence.

Stern Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 7 did not contain enough information to actually validate the excused absence.

Coleman Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 2 did not contain enough information to actually validate the excused absence; and 1 out of 2 did not have a valid excuse on file.

T L Weston Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 16 did not contain enough information to actually validate the excused absence; and 3 out of 16 excuses did not comply with district and/or school policies.

Greenville High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 12 did not contain enough information to actually validate the excused absence; and 4 out of 12 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:

Akin Elementary, Armstrong Elementary, Boyd Elementary, Stern Elementary, Trigg Elementary, Webb Elementary, Weddington Elementary, Coleman Middle, and T L Weston Middle Schools did not have any suspensions.

Greenville High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer as they occurred.

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:

Akin Elementary School is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence 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.

Armstrong Elementary School is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence 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.

Boyd Elementary School is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence 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.

Stern Elementary School did not have any occurrences of students obtaining 5 or more unexcused absences.

Trigg Elementary and Webb Elementary Schools are following policy regarding the reporting of unexcused absences.

Weddington Elementary School is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence 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.

Coleman Middle School 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; and 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



T L Weston Middle School 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.

Greenville High School is not following policy regarding the reporting of unexcused absences. Of the 22 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 14 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:

At Akin Elementary and Armstrong Elementary Schools, I was unable to determine compliance because no occurrences were reported to the school's attendance officers.

Boyd Elementary, Stern Elementary, Trigg Elementary, Webb Elementary, Weddington Elementary, Coleman Middle, T L Weston Middle, and Greenville High Schools 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:

All students selected at Greenville High School met graduation requirements.

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

At Greenville High School, all graduation records were complete.

Property Internal Controls

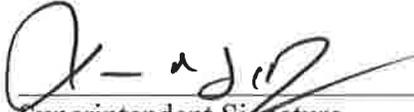
1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Greenville Public School District has written internal controls related to property but is not adhering to those controls. 3 out of 33 items reviewed did not follow the district's internal control procedures; 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 11/19/2015. 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.



Superintendent Signature

11/12/15

Date



Leeson M. Taylor, II Ed. D.

Superintendent
412 South Main Street
P. O. Box 1619
Greenville, MS 38702-1619
Office: (662) 334-7001
Fax: (662) 334-3646
Cell: (662) 820-8607
ltaylor@gville.k12.ms.us

Performance Audit Division

Office of the State Auditor

P.O. Box 956

Jackson, MS 39205

November 19, 2015

Dear Ms. Paige Taylor:

During the week of November 2, 2015, Greenville Public Schools was audited by the Performance Audit Division. Please review our following responses to the listing of findings:

1. It was noted that several schools were not following the policy regarding student enrollment records. Please note that the school district has taken corrective action to resolve this matter.
2. In regards to the policy regarding proof of residency, there was a blue form that was not policy that was simply used as a checklist for district staff. We have removed this form throughout the district thus correcting the issue in this area. In addition, we have produced a district format for public notification that clarifies the information for the public.
3. In regards to the finding that 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, we have corrected this and have put in place a centralized process to maintain accuracy.
4. In regards to student the monitoring of student attendance, we have implemented the district policy and we are monitoring each site to insure compliance and that the correct information is submitted on excuses.
5. In regards to the reporting of unexcused absences, we have corrected this area.
6. Finally, in regards to fixed assets, we have completed and revised all applicable processes and are in compliance in this area.

We look forward to your return visit as we strive to improve the educational system here in Greenville. Thank you for your time and efforts.

Sincerely,

Leeson M. Taylor II, Ed. D.