



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 16, 2015

Greenwood Public School District

Beginning on Wednesday, December 09, 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:

Bankston Elementary, Davis Elementary, Threadgill Elementary, Greenwood Middle, and Greenwood 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:

Greenwood 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:

Bankston Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 13 had missing, incomplete, or invalid proof of residency.

Davis Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 17 had missing, incomplete, or invalid proof of residency.

Threadgill Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 22 had missing, incomplete, or invalid proof of residency.

Greenwood Middle School is following policy regarding student enrollment.

Greenwood High School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 20 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 Bankston 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 13 student's information **did not match** information in the student package.

At Davis 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 17 student's information **did not match** information in the student package.

At Threadgill 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 22 student's information **did not match** information in the student package.

At Greenwood 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, 1 out of 12 student's information **did not match** information in the student package.

At Greenwood 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, 1 out of 20 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:

Bankston Elementary, Davis Elementary, Threadgill Elementary, and Greenwood 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:

Bankston Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 7 excuses did not comply with district and/or school policies.

Davis Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 4 excuses did not comply with district and/or school policies.

Threadgill Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 7 did not contain enough information to actually validate the excused absence; and 2 out of 7 excuses did not comply with district and/or school policies.

Greenwood High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 20 did not contain enough information to actually validate the excused absence; 4 out of 20 excuses did not comply with district and/or school policies; and 6 out of 20 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:

Bankston Elementary, Greenwood Middle, and Greenwood High Schools are following policy regarding the reporting of suspensions.

Davis Elementary and Threadgill Elementary Schools 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:

Bankston Elementary 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 were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Davis Elementary and Greenwood Middle Schools did not have any occurrences of students obtaining 5 or more unexcused absences.

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

Greenwood High School is not following policy regarding the reporting of unexcused absences. Of the 9 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 3 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:

Bankston Elementary, Threadgill Elementary, and Greenwood High Schools attendance officer is following policy regarding the reporting of unexcused absences.

At Davis Elementary and Greenwood Middle Schools, I was unable to determined compliance because no occurrences were reported to the school's attendance officer.



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 Greenwood High School met graduation requirements.

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

At Greenwood High School, all graduation records were complete.

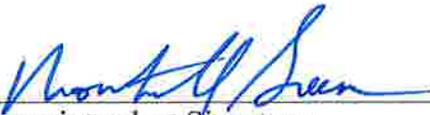
Property Internal Controls

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:

Greenwood Public School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 18 items reviewed; 1 purchase order was not presented during the audit; and the inventory system/listing had the incorrect location for 4 out of 18 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 1/12/2016. 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

GREENWOOD PUBLIC SCHOOL DISTRICT

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January 8, 2016

State of Mississippi
Office of the State Auditor
P.O. Box 956
Jackson, MS 39205
Attn: Paige Taylor

The following is Greenwood Public School District's response and notification of corrections as a result of an audit performed December 9, 2015- December 16, 2015 by the Office of the State Auditor's Performance Audit Division. The auditor, presented a list of findings to the district and asked that the Greenwood Public School District respond to the findings of the audit.

Student Enrollment

3a. Bankston Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 13 had missing, incomplete, or invalid proof of residency.

Response: The Greenwood Public School District adheres to strict residency requirements for students and expects each school to carefully follow the residency policies and laws. The school is in the process of reviewing and correcting all records, and procedures are being implemented to ensure that every record is in compliance in the future.
The specific record noted in this audit has been corrected.

3b. Davis Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 17 had missing, incomplete, or invalid proof of residency.

Response: The Greenwood Public School District adheres to strict residency requirements for students and expects each school to carefully follow the residency policies and laws. The school is in the process of reviewing and correcting all records, and procedures are being implemented to ensure that every record is in compliance in the future.
The specific records noted in this audit has been corrected.



3c. Threadgill Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 22 had missing, incomplete, or invalid proof of residency.

Response: The Greenwood Public School District adheres to strict residency requirements for students and expects each school to carefully follow the residency policies and laws. The school is in the process of reviewing and correcting all records, and procedures are being implemented to ensure that every record is in compliance in the future. The specific records noted in this audit has been corrected.

3d. The Greenwood High School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 20 had missing, incomplete, or invalid proof of residency.

Response: Greenwood Public School District adheres to strict residency requirements for students and expects each school to carefully follow the residency policies and laws. The school is in the process of reviewing and correcting all records, and procedures are being put in place to ensure that every record is in compliance in the future. The specific record noted in this audit has been corrected.

4a. At Bankston 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 13 student's information did not match information in the student package.

Response: The Greenwood Public School District adheres to the policy and guidelines of the Mississippi Cumulative Folders and Permanent Records Manual of Directions and expects each school counselor to carefully follow the policies of said manual. All student records are being reviewed and corrections are being made as needed, making sure that addresses, telephone numbers, immunization forms, parent/guardian information, and birth certificates, are correct. Procedures are being implemented to ensure that every student record is in compliance in the future at each school. The records noted in this audit has been corrected.

4b. At Davis 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 17 student's information did not match information in the student package.

Response: The Greenwood Public School District adheres to the policy and guidelines of the Mississippi Cumulative Folders and Permanent Records Manual of Directions and expects each school counselor to carefully follow the policies of said manual. All student records are being reviewed and corrections are being made as needed, making sure that addresses, telephone numbers, immunization forms, parent/guardian information, and birth certificates, are correct.

Procedures are being implemented to ensure that every student record is in compliance in the future at each school. The record noted in this audit has been corrected.

4c. At Threadgill 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 22 student's information **did not match** information in the student package.

Response: The Greenwood Public School District adheres to the policy and guidelines of the Mississippi Cumulative Folders and Permanent Records Manual of Directions and expects each school counselor to carefully follow the policies of said manual. All student records are being reviewed and corrections are being made as needed, making sure that addresses, telephone numbers, immunization forms, parent/guardian information, and birth certificates, are correct. Procedures are being implemented to ensure that every student record is in compliance in the future at each school. The records noted in this audit has been corrected.

4d. At Greenwood 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, 1 out of 12 student's information **did not match** information in the student package.

Response: The Greenwood Public School District adheres to the policy and guidelines of the Mississippi Cumulative Folders and Permanent Records Manual of Directions and expects each school counselor to carefully follow the policies of said manual. All student records are being reviewed and corrections are being made as needed, making sure that addresses, telephone numbers, immunization forms, parent/guardian information, and birth certificates, are correct. Procedures are being implemented to ensure that every student record is in compliance in the future at each school. The record noted in this audit has been corrected.

4e. At Greenwood 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, 1 out of 20 student's information **did not match** information in the student package.

Response: The Greenwood Public School District adheres to the policy and guidelines of the Mississippi Cumulative Folders and Permanent Records Manual of Directions and expects each school counselor to carefully follow the policies of said manual. All student records are being reviewed and corrections are being made as needed, making sure that addresses, telephone numbers, immunization forms, parent/guardian information, and birth certificates, are correct. Procedures are being implemented to ensure that every student record is in compliance in the future at each school. The record noted in this audit has been corrected.

Student Attendance/Absenteeism

2a. Bankston Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 7 excuses did not comply with district and/or school policies.

Response: The Greenwood Public School District expects each school to carefully follow the attendance policies and laws. Procedures are being implemented to ensure that all schools in the Greenwood Public School District are in compliance with all attendance policies and laws.

2b. Davis Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 4 excuses did not comply with district and/or school policies.

Response: The Greenwood Public School District expects each school to carefully follow the attendance policies and laws. Procedures are being implemented to ensure that all schools in the Greenwood Public School District are in compliance with all attendance policies and laws.

2c. Threadgill Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 7 did not contain enough information to actually validate the excused absence; 2 out of 7 excuses did not comply with district and/or school policies.

Response: The Greenwood Public School District expects each school to carefully follow the attendance policies and laws. Procedures are being implemented to ensure that all schools in the Greenwood Public School District are in compliance with all attendance policies and laws.

2d. Greenwood High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 20 did not contain enough information to actually validate the excused absence; 4 out of 20 excuses did not comply with district and/or school policies; and 6 out of 20 did not have a valid excuse on file.

Response: The Greenwood Public School District expects each school to carefully follow the attendance policies and laws. Procedures are being implemented to ensure that all schools in the Greenwood Public School District are in compliance with all attendance policies and laws. In addition, the district is the process of distributing to parents information that clearly explain what is a valid excuse and the information needed to ensure that excuses are valid.

School Attendance Reporting

1a. Bankston Elementary 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 were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Response: The Greenwood Public School District strives to report absences to the State Attendance Officers in a timely manner. Procedures have been put in place to ensure that all schools of the Greenwood Public School District report by fax and e-mail students who have accumulated five (5) or more unexcused absences to the State Attendance Officers within 2 school days or 5 calendar days whichever is less. Schools have been charged with monitoring the attendance more closely and reporting daily by fax and e-mail any student who have accumulated 5 or more unexcused absences to the State Attendance Officers and the Deputy Superintendent's Office rather than waiting for the attendance officer's visit to the school.

1b. Threadgill Elementary School is not following policy regarding the reporting of unexcused absences. Of the 3 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 were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response: The Greenwood Public School District strives to report absences to the State Attendance Officers in a timely manner. Procedures have been put in place to ensure that all schools of the Greenwood Public School District report by fax and e-mail students who have accumulated five (5) or more unexcused absences to the State Attendance Officers within 2 school days or 5 calendar days whichever is less. Schools have been charged with monitoring the attendance more closely and reporting daily by fax and e-mail any student who have accumulated 5 or more unexcused absences to the State Attendance Officers and the Deputy Superintendent's Office rather than waiting for the attendance officer's visit to the school.

1c. Greenwood High School is not following policy regarding the reporting of unexcused absences. Of the 9 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 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response: The Greenwood Public School District strives to report absences to the State Attendance Officers in a timely manner. Procedures have been put in place to ensure that all schools of the Greenwood Public School District report by fax and e-mail students who have accumulated five (5) or more unexcused absences to the State Attendance Officers within 2

school days or 5 calendar days whichever is less. Schools have been charged with monitoring the attendance more closely and reporting daily by fax and e-mail any student who have accumulated 5 or more unexcused absences to the State Attendance Officers and the Deputy Superintendent's Office rather than waiting for the attendance officer's visit to the school.

Property Internal Controls

1. Greenwood Public School District has internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 18 items reviewed; 1 purchased order was not presented during the audit; and the inventory system/listing had the incorrect location for 4 out of 18 items reviewed.

Response: The Greenwood Public School District expects each school in the Greenwood Public School District to carefully adhere to district property internal controls. Procedures have been implemented to ensure that all schools are following the district's property internal controls. In addition, the inventory listing for the 4 items listed in incorrect locations has been corrected.