



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

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

*February 22, 2016*

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**Holmes County School District**

Beginning on Thursday, February 11, 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:

Goodman Pickens Elementary, S V Marshall Elementary, William Dean Jr. Elementary, Williams-Sullivan Elementary, and Holmes County Central 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:

Holmes County Central 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:

Goodman Pickens Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 8 had missing, incomplete, or invalid proof of residency.

S V Marshall Elementary School is not following policy regarding student enrollment. Of the records reviewed, 12 out of 25 had missing, incomplete, or invalid proof of residency.

William Dean Jr. Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 20 had missing, incomplete, or invalid proof of residency.

Williams-Sullivan Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 10 had missing, incomplete, or invalid proof of residency.

Holmes County Central High School is not following policy regarding student enrollment. Of the records reviewed, 12 out of 24 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 Goodman Pickens 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 S V Marshall 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, 8 out of 25 student's information **did not match** information in the student package.

At William Dean Jr. Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Williams-Sullivan Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Holmes County Central 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, 4 out of 24 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:

S V Marshall Elementary and Holmes County Central 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:

S V Marshall Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 2 did not have a valid excuse on file.

Holmes County Central High School is 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:

Goodman Pickens Elementary, S V Marshall Elementary, William Dean Jr. Elementary, Williams-Sullivan Elementary, and Holmes County Central High 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:

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

S V Marshall Elementary School is not following policy regarding the reporting of unexcused absences. Of the 5 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; and 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

William Dean Jr. Elementary School is not following policy regarding the reporting of unexcused absences. Of the 10 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 7 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Williams-Sullivan Elementary School is not following policy regarding the reporting of unexcused absences. Of the 1 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.

Holmes County Central High School is not following policy regarding the reporting of unexcused absences. Of the 19 occurrences of students obtaining 5 or more unexcused absences, 18 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.

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

Goodman Pickens Elementary, S V Marshall Elementary, and Holmes County Central High Schools attendance officer is following policy regarding the reporting of unexcused absences.

William Dean Jr. Elementary School attendance officer is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 4 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absence.

At Williams-Sullivan Elementary School, 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 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

Holmes County Central High School, not all students selected met graduation requirements. Of the records reviewed, 3 out of 8 did not earn the minimum number of Carnegie units and 1 out of 8 did not pass or did not have documentation of being exempt from the Subject Area Tests.

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

At Holmes County Central High School, all graduation records were not complete. Of the records reviewed, 1 out of 8 of student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 1 out of 8 of students' records reviewed had incomplete Graduation Facts sections.

**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:

Holmes County 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 3 out of 10 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 2/29/2016. 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.**

Kathi Wilson - Deputy Superintendent  
Superintendent Signature

February 22, 2016  
Date

**KATHI WILSON**  
Deputy Superintendent  
Curriculum and Instruction

**BENNY MONTGOMERY**  
Assistant Superintendent  
Federal and State Programs

**DR. MARIO MILLER**  
Special Education Director

**SANDRA WINSTON**  
Assistant Director  
Curriculum and Instruction



**Holmes County School District**  
**Dr. Angel Meeks**  
**Superintendent of Education**

*"Educating Students. Transforming Lives."*

**BEATRICE PRITCHARD**  
Child Nutrition Director

**KATHY SAMPLE**  
Finance Director

**PEARL MABRY**  
Technology Specialist

**BOBBY WILLIAMS**  
Technology Coordinator

**ROBERT KING, JR.**  
Transportation Director

February 24, 2016

Ms. Earlene Stewart  
Office of the State Auditor  
Performance Audit Division  
P.O. Box 11183  
Jackson, MS 39283

Dear Ms. Stewart:

The following is Holmes County School District's response and notification of corrections as a result of the performance audit on February 11 – 22, 2016:

**Student Enrollment**

**Indicator 3:** At each school there were missing, incomplete or invalid proofs of residency.

**Response:** The Holmes County School District abides by strict residency requirements for all students and each school is expected to follow the laws, policies, and procedures regarding residency. All enrollment records with missing and/or incorrect information have been corrected.

**Indicator 4:** At Goodman-Pickens Elementary, S.V. Marshall Elementary, and Holmes County Central High School, the selected student's information in the student package was not the same as the information kept in the student's record.

**Response:** We have reviewed student records, compared the records with printouts from the student package, and made the needed corrections. We will continue reviewing student records and putting measures in place at each school to ensure that student information changes are given to the MSIS Clerk and the counselor so that information in the student package and on the student record are updated simultaneously.

## **Student Attendance/Absenteeism**

**Indicator 2:** S.V. Marshall Elementary School is not following the policy regarding attendance and absenteeism. Two students did not have an excuse on file.

**Response:** The MSIS Clerk will review received documentation for accuracy. Excuses will be stamped upon receipt and signed by the principal to ensure timeliness and compliance with district policy. Procedures for addressing in inaccurate documentation will be implemented.

## **School Attendance Reporting**

**Indicator 1:** At each school, personnel were not following policy regarding the reporting of unexcused absences.

**Response:** The Holmes County School District will revisit the procedures for reporting unexcused absences. Effective immediately, each school will email absence reports to attendance officers on designated days of each week. This information will be copied to the Superintendent and to the District Technology Specialist.

**Indicator 2:** At William Dean Jr. Elementary the attendance officer was not following policy regarding the reporting of unexcused absences. At Williams-Sullivan Elementary School, it could not be determined if the attendance office was following policy regarding the reporting of unexcused absences.

**Response:** The Holmes County School District will revisit the procedures for reporting unexcused absences. Effective immediately, each school will email absence reports to attendance officers on designated days of each week. This information will be copied to the Superintendent and to the District Technology Specialist.

## **Graduation**

**Indicator 1:** At Holmes County Central High School it appeared that four students did not meet graduation requirements.

**Response:** The Holmes County School District abides by state standards in determining student eligibility for graduation. Potential documentation of students' Credit Recovery work may not be available because of the school district's merger from nine schools to five schools. To the greatest extent possible, personnel have reviewed documentation and corrected the findings.

**Indicator 2:** At Holmes County Central High School, graduation records were not complete. One record did not have a completed Summary of High School Units.

**Response:** All graduation records have been updated and signed by the principal.

**Property Internal Controls**

**Indicator:** The district is not adhering to internal property controls. Three items were not in the correct location.

**Response:** The items have been returned to their correct location. Personnel will ensure that the district's fixed assets policies and procedures are followed.

For each area where there was a finding, the Holmes County School District will conduct professional development with appropriate personnel to ensure a complete understanding of the policies and procedures and how to implement said policies and procedures.

Sincerely,



Angel Meeks, Ph.D.



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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 2/29/2016. 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.**

Kathi Wilson - Deputy Superintendent  
Superintendent Signature

February 22, 2016  
Date