



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 12, 2016

Lee County School District

Beginning on Monday, January 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:

All Lee County 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:

Mooreville High 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:

Guntown Middle is not following policy regarding student enrollment. Of the records reviewed, 16 out of 21 had missing, incomplete, or invalid proof of residency.

Mooreville Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 24 had missing, incomplete, or invalid proof of residency.

Mooreville High is not following policy regarding student enrollment. Of the records reviewed, 3 out of 12 had missing, incomplete, or invalid proof of residency.

Mooreville Middle is not following policy regarding student enrollment. Of the records reviewed, 4 out of 12 had missing, incomplete, or invalid proof of residency.

Plantersville Middle is not following policy regarding student enrollment. Of the records reviewed, 7 out of 8 had missing, incomplete, or invalid proof of residency.

Saltillo Elementary is not following policy regarding student enrollment. Of the records reviewed, 16 out of 24 had missing, incomplete, or invalid proof of residency.



Saltillo High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 30 had missing, incomplete, or invalid proof of residency.

Saltillo Primary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 24 had missing, incomplete, or invalid proof of residency.

Shannon Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 8 had missing, incomplete, or invalid proof of residency.

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

Shannon Primary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 8 had missing, incomplete, or invalid proof of residency.

Verona Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 9 had missing, incomplete, or invalid proof of residency.

Shannon High is not following policy regarding student enrollment. Of the records reviewed, 10 out of 16 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 Guntown 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, 2 out of 21 student's information **did not match** information in the student package.

At Mooreville 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 24 student's information **did not match** information in the student package.

At Mooreville 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, 2 out of 12 student's information **did not match** information in the student package.

At Mooreville 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, 3 out of 12 student's information **did not match** information in the student package.

At Plantersville 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, 3 out of 8 student's information **did not match** information in the student package.



At Saltillo 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, 9 out of 24 student's information **did not match** information in the student package.

At Saltillo Primary, 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.

At Shannon 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, 2 out of 8 student's information **did not match** information in the student package.

At Verona 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, 1 out of 9 student's information **did not match** information in the student package.

At Saltillo High, Shannon Elementary, Shannon High and Shannon Primary 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 Lee County Schools 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:

Shannon Middle did not have any excused absences.

Guntown Middle, Mooreville Elementary, Mooreville Middle, Saltillo Elementary, Saltillo High, Saltillo Primary, Shannon Primary, Shannon High and Verona Elementary are following policy regarding attendance and absenteeism.

Mooreville High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 6 did not have a valid excuse on file.

Plantersville Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 3 did not contain enough information to actually validate the excused absence.

Shannon Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 1 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:

None of the Lee County Schools had 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:

Guntown Middle is not following policy regarding the reporting of unexcused absences. Of the 8 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.

Mooreville Elementary is not following policy regarding the reporting of unexcused absences. Of the 9 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 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Mooreville High is not following policy regarding the reporting of unexcused absences. Of the 11 occurrences of students obtaining 5 or more unexcused absences, 6 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Mooreville Middle 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.

Plantersville Middle is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences, 7 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Saltillo Elementary 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 in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Saltillo High is not following policy regarding the reporting of unexcused absences. Of the 16 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 7 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Saltillo Primary 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 in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Shannon Middle is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences, 13 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Shannon Primary is not following policy regarding the reporting of unexcused absences. Of the 4 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 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Verona Elementary is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences 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.

Shannon High is not following policy regarding the reporting of unexcused absences. Of the 13 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.

Shannon Elementary is 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:

Guntown Middle, Mooreville Elementary, Mooreville Middle, Saltillo Elementary, and Shannon Elementary's attendance officer is following policy regarding the reporting of unexcused absences.

Mooreville High 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 attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.



Plantersville Middle 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, 2 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Saltillo High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 16 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.

Saltillo Primary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 8 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.

Shannon Primary 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 documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Verona Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 8 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.

Shannon High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 5 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

At Shannon Middle, I was unable to determine 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:

At Mooreville High, all students selected met graduation requirements.

At Saltillo High, not all students selected met graduation requirements. Of the records reviewed, 1 out of 10 did not earn the minimum number of Carnegie units.

At Shannon High, not all students selected met graduation requirements. Of the records reviewed, 2 out of 6 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 Mooreville High, Saltillo High, and Shannon High, all graduation records were complete.

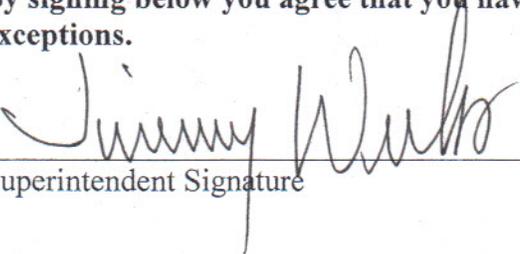
Property Internal Controls

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:

Lee County School District has written internal controls related to property but is not adhering to those controls. 8 out of 42 items reviewed did not follow the district's internal control procedures; the information on the purchase order did not match the information in the inventory system for 3 out of 42 items reviewed; and the inventory system/listing had the incorrect location for 10 out of 42 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 2/12/2016** **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

2/12/16

Date



LEE COUNTY SCHOOLS

Jimmy Weeks, Superintendent

February 22, 2016

State of Mississippi
Office of State Auditor
Performance Audit Division
P. O. Box 956
Jackson, MS 39205

Attn: Paige Taylor

In response to the audit findings regarding:

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 Shannon High, not all students selected met graduation requirements. Of the records reviewed, 2 out of 6 did not earn the minimum number of Carnegie units.

Lee County Schools will develop a form designed to document parent's notification/involvement when a student changes from one Graduation Pathway option to another.

Also Lee County Schools will develop a form designed to document parent's notification/involvement when a student is eligible to enroll in the credit recovery course.