



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 10, 2015

Leflore County School District

Beginning on Tuesday, December 01, 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:

Leflore County Elementary School does have written policy regarding enrollment requirements; however, these policies contradict each other.

Claudine F Brown Elementary, East Elementary, Amanda Elzy Junior High, Amanda Elzy High, and Leflore County 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:

Amanda Elzy 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:

Leflore County Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 14 had missing, incomplete, or invalid proof of residency.

Claudine Brown Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 8 had missing, incomplete, or invalid proof of residency.

East Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 16 had missing, incomplete, or invalid proof of residency.

Amanda Elzy Junior High School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 9 had missing, incomplete, or invalid proof of residency.

Amanda Elzy High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 13 had missing, incomplete, or invalid proof of residency.



Leflore County High School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 11 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 Leflore County 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, 4 out of 14 student's information **did not match** information in the student package.

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

At East 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, 4 out of 16 student's information **did not match** information in the student package.

At Amanda Elzy Junior High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Amanda Elzy 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, 2 out of 13 student's information **did not match** information in the student package.

At Leflore County 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 11 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:

Leflore County Elementary, Claudine F Brown Elementary, East Elementary, Amanda Elzy Junior High, Amanda Elzy High, and Leflore County 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:

Leflore County Elementary, Claudine F Brown Elementary, East Elementary, Amanda Elzy Junior High, Amanda Elzy High, and Leflore County 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:

Leflore County Elementary, Claudine F Brown Elementary, East Elementary, and Amanda Elzy Junior High Schools did not have any suspensions.

Amanda Elzy High and Leflore County High Schools are 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:

Leflore County 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.

Claudine Brown Elementary, East Elementary, and Leflore County High Schools are following policy regarding the reporting of unexcused absences.

Amanda Elzy Junior High 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.

Amanda Elzy High 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 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 Leflore County Elementary and Amanda Elzy Junior High Schools, I was unable to determine compliance because no occurrences were reported to the school's attendance officer.

Claudine Brown Elementary, East Elementary, Amanda Elzy High, and Leflore County 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:

Amanda Elzy High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 4 did not earn the minimum number of Carnegie units.



Amanda Elzy High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 4 did not earn the minimum number of Carnegie units.

All students selected at Leflore County High School met graduation requirements.

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

At Amanda Elzy High and Leflore County High Schools, all graduation records were complete.

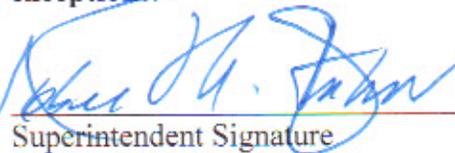
Property Internal Controls

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:

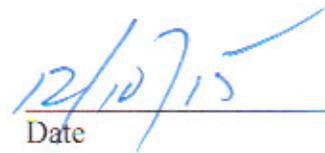
Leflore County School District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 4 out of 21 items reviewed.

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 12/17/2015. 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



Date



To: Paige Taylor
Office of the State Auditor

From: Robert Strebeck, Conservator

Re: Response to Auditor's Report

Date: December 15, 2015

Per your letter dated December 10, 2015, we are providing a response to the Performance Audit Division's visit conducted on December 1, 2015. Corrective actions are indicated below.

Student Enrollment

- 1. Leflore County Elementary School does have written policy regarding enrollment requirements; however, these policies contradict each other.**

Enrollment requirements are the same district-wide. An addendum has been made to the handbook to reflect this.

- 2. No response needed*

- 3. Student enrollment records**

- a. Leflore County Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 14 had missing, incomplete, or invalid proof of residency.**
- b. Claudine Brown Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 8 had missing, incomplete, or invalid proof of residency.**
- c. East Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 16 had missing, incomplete, or invalid proof of residency.**
- d. Amanda Elzy Junior High School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 9 had missing, incomplete, or invalid proof of residency.**
- e. Amanda Elzy High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 13 had missing, incomplete, or invalid proof of residency.**

- f. Leflore County High School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 11 had missing, incomplete, or invalid proof of residency.

Schools have contacted parents to have them bring correct documents for proof of residency. Documentation will be monitored.

4. Student packages

- a. At Leflore County 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, 4 out of 14 student's information did not match information in the student package.
- b. At Claudine Brown 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, 2 out of 8 student's information did not match information in the student package.
- c. At East 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, 4 out of 16 student's information did not match information in the student package.
- d. At Amanda Elzy 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, 2 out of 13 student's information did not match information in the student package.
- e. At Leflore County 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 11 student's information did not match information in the student package.

Packages have been reviewed to ensure that student packages and student records match. Schools will put systems in place to ensure regular monitoring.

Student Attendance/Absenteeism

1. *No response needed*
2. *No response needed*

Reporting of Suspensions

1. *No response needed*

School Attendance Reporting

1. Reporting of unexcused absences
 - a. Leflore County 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 were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.
- b. **Amanda Elzy Junior High 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 were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.**
 - c. **Amanda Elzy High 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 were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.**

Schools will ensure that all students that accumulate five (5) or more unexcused absences are reported to the attendance officer in a timely manner. A daily review of the student attendance report will be performance by the school level MSIS (Mississippi Student Information System) clerks.

2. *Note: The school level MSIS clerks have been designated as the responsible parties for reporting unexcused absences to the attendance officer.*

Graduation

1. **At Amanda Elzy High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 4 did not earn the minimum number of Carnegie units.**

All student records will be monitored to ensure that consent forms for Carnegie unit options are completed. We will also ensure that all graduation records are complete.

Property Internal Controls

1. **Leflore 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 4 out of 21 items reviewed.**

The error was due to transfer forms not being completed prior to moving items to other locations. The district will ensure that transfer forms are completed on all items being moved from one location to another.

If you have any questions regarding this report, please contact me or Dr. Byron Haynes, deputy superintendent at 662-453-8566.

Sincerely,



Robert A. Strebeck, Conservator
Leflore County School District