



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 5, 2016

Long Beach School District

Beginning on Monday, February 1, 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:

McCaughan Elementary, Quarles Elementary, Reeves Elementary, Long Beach Middle, and Long Beach High Schools do 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:

Quarles Elementary 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:

McCaughan Elementary, Quarles Elementary, Reeves Elementary, and Long Beach High Schools are following policy regarding student enrollment.

Long Beach Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 17 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 McCaughan Elementary, Reeves Elementary, Long Beach Middle, and Long Beach High Schools, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Quarles 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 16 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:

McCaughan Elementary, Quarles Elementary, Reeves Elementary, Long Beach Middle, and Long Beach High School 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:

McCaughan Elementary, Quarles Elementary, Reeves Elementary, and Long Beach Middle Schools are following policy regarding attendance and absenteeism.

Long Beach High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 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:

McCaughan Elementary, Quarles Elementary, Reeves Elementary, Long Beach Middle, and Long Beach 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:

Quarles Elementary, Reeves Elementary, and Long Beach Middle Schools are following policy regarding the reporting of unexcused absences.

McCaughan Elementary School is not following policy regarding the reporting of unexcused absences. Of the 10 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.

Long Beach High School is not following policy regarding the reporting of unexcused absences. Of the 7 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.



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

Quarles Elementary, Reeves Elementary, and Long Beach High School's attendance officer is following policy regarding the reporting of unexcused absences.

McCaughan Elementary School's 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, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Long Beach Middle School's 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, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

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 Long Beach High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 9 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 Long Beach High School, all graduation records were not complete. Of the records reviewed, 1 out of 9 had an incomplete Graduation Facts section.

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:

Long Beach School District has written internal controls related to property and is adhering to those controls.



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, 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.

Carolyn Hamilton
Superintendent Signature

2-5-16
Date

Long Beach School District

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Christi Spinks
Assistant Superintendent

Carrolyn R. Hamilton
Superintendent

Jana Grenn
Director of Finance

A System of Excellence

February 10, 2016

To Whom It May Concern:

Please find below the comments regarding the Performance Audit that concluded on February 5, 2016.

Student Enrollment

3. **Long Beach Middle School** had 1 out of 17 student records had missing, incomplete, or invalid proof of residency. In the future we will be more diligent in verifying the address on the proof of residency received in our office.

4. **Quarles Elementary** had 1 out of 16 students whose information in the student package did not match information kept in the student's record. In the future, student's records will be checked with a concise checklist to verify residency. Having specific checks will ensure accuracy on student records and residency verification artifacts.

Student Attendance/Absenteeism

2. **Long Beach High School** had 2 out of 12 excuses that did not comply with district and/or school policies. In the future the attendance clerk will ensure that all parent notes accepted will include the reason why a student is absent from school.

School Attendance Reporting

1. **Harper McCaughan Elementary** had 1 out of 10 students whose unexcused absences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences. In the future Harper McCaughan will be more diligent in reporting 5 or more absences in a timely manner.

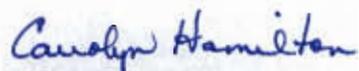
1. **Long Beach High School** had 3 out of 7 students not reported to the school attendance officer after accumulating five or more unexcused absences for the second time. The district will look at modifying the current policy accepting excuses from 5 days after the student returns to 3 days.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12th GRADE

1. **Long Beach High School** had 1 out of 9 students that did not earn the minimum number of Carnegie units. This was a clerical error in the Graduation Opt-Out policy. The Appendix referenced was A-2 (24 credits) instead of A-1 (21 credits). The student identified did earn 22 credits which qualified him for graduation on Fast Track. This policy will be amended at the February 10, 2016 School Board meeting.

2. **Long Beach High School** had 1 out of 9 students with an incomplete Graduation Facts section. It was a clerical error recording the information on the permanent record. Long Beach High School counselors will be more meticulous when recording pertinent student information. Specific guidelines will be established concerning student's permanent records.

Sincerely,



Carrolyn Hamilton
Superintendent