



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*March 22, 2016*

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**McComb School District**

Beginning on Monday, March 14, 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 schools in McComb School District 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:

Denman Jr. 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:

Kennedy Elementary, Denman Jr. High, and McComb High Schools are following policy regarding student enrollment.

Otken Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 18 had missing, incomplete, or invalid proof of residency.

Summit Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 7 had missing, incomplete, or invalid proof of residency.

Higgins Middle School is not following policy regarding student enrollment. Of the records reviewed, 3 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 Kennedy Elementary, Denman Jr. High, Higgins Middle, and McComb High Schools, the selected student's information in the student package **is the same** as the information kept in the student's record.



At Otken 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 18 student's information **did not match** information in the student package.

At Summit 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 7 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:

All schools in McComb School District 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:

Kennedy Elementary, Denman Jr. High, and McComb High Schools are following policy regarding attendance and absenteeism.

Otken Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 did not have a valid excuse on file.

Summit Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 5 did not have a valid excuse on file.

Higgins Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 4 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:

Kennedy Elementary, Otken Elementary, Summit Elementary, and Denman Jr. High Schools did not have any suspensions.

Higgins Middle and McComb 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:

In McComb School District, I was unable to determine compliance 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:

In McComb School District, I was unable to determine compliance regarding the reporting of unexcused absences.

**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:

All students selected at McComb High School met graduation requirements.

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

At McComb High School, all graduation records were complete.

**Property Internal Controls**

- i. 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:

McComb School District has written internal controls related to property but is not adhering to those controls. One out of 21 items reviewed did not follow the district's internal control procedures.

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 3/29/2016. 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, 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

03-22-16

\_\_\_\_\_  
Date



The school district did not submit a response to the audit findings.