



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*February 08, 2016*

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**Newton County School District**

Beginning on Wednesday, February 03, 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:

Newton County Elementary and Newton 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:

Newton County 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:

Newton County Elementary School is not following policy regarding student enrollment. Of the records reviewed, 16 out of 26 had missing, incomplete, or invalid proof of residency.

Newton County High School is not following policy regarding student enrollment. Of the records reviewed, 21 out of 29 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 Newton 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 26 student's information **did not match** information in the student package.

At Newton 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 29 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:

Newton County Elementary and Newton 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:

Newton County Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 did not contain enough information to actually validate the excused absence.

Newton County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 12 did not contain enough information to actually validate the excused absence.

**Reporting of Suspensions**

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Newton County Elementary and Newton County 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:

Newton County Elementary School is not following policy regarding the reporting of unexcused absences. Of the 5 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; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Newton County High School 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:

Newton County Elementary and Newton County High Schools attendance officer is following policy 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:

Newton County High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 5 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 Newton County High School, all graduation records were not complete. Of the records reviewed, 5 out of 5 of student's records reviewed did not have completed Summary of High School Units.

**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:

Newton 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 2 out of 6 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 2/15/2016. 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

2/8/16  
\_\_\_\_\_  
Date



# Newton County School District

J.O. Amis - Superintendent

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In response to the recent audit conducted by Ms. Stewart from the Office of the State Auditor, Newton County School District would like to respond to the following discrepancies:

## Student Enrollment

3. Newton County School District will revise current policy regarding student enrollment records for the 2016-17 school year.
4. Newton County School District will review student information in the student package to ensure that information matches student records.

## Student Attendance/Absenteeism

2. Newton County School District will revise current procedures concerning intake of excuses of absenteeism to ensure that information supplied aligns with local school board policy.

## Graduation

1. Upon completion of audit, Newton County School District located a parentally signed letter in regards to graduation requirements needed for student "A". See Attached
2. Newton County School District is in the process of completing the summary of high school units for 2014-2015 school year and progress monitor to ensure completion of this portion of student records.

## Property Internal Controls

1. Newton County School District will review inventory system/listing procedures and provide training to school district employees for proper inventory controls.

Thank you for meeting with me to discuss the results of our district review.

Sincerely,

A handwritten signature in black ink, appearing to read 'J.O. Amis', is written over the printed name.

J.O. Amis  
Superintendent