



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

4/5/2016

Pontotoc County School District

Beginning on Tuesday, March 22, 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 Pontotoc 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:

North Pontotoc Upper 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:

North Pontotoc Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 22 had missing, incomplete, or invalid proof of residency.

North Pontotoc High is not following policy regarding student enrollment. Of the records reviewed, 10 out of 23 had missing, incomplete, or invalid proof of residency.

North Pontotoc Upper is not following policy regarding student enrollment. Of the records reviewed, 3 out of 10 had missing, incomplete, or invalid proof of residency.

South Pontotoc Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 25 had missing, incomplete, or invalid proof of residency.

South Pontotoc High is not following policy regarding student enrollment. Of the records reviewed, 1 out of 14 had missing, incomplete, or invalid proof of residency.

South Pontotoc Middle is not following policy regarding student enrollment. Of the records reviewed, 2 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 North Pontotoc 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, 2 out of 22 student's information **did not match** information in the student package.

At North Pontotoc 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, 3 out of 23 student's information **did not match** information in the student package.

At North Pontotoc Upper, 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 10 student's information **did not match** information in the student package.

At South Pontotoc Elementary, South Pontotoc High, and South Pontotoc Middle, 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 Pontotoc 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:

North Pontotoc Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 19 did not contain enough information to actually validate the excused absence, and 2 out of 19 excuses did not comply with district and/or school policies.

North Pontotoc High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 8 did not contain enough information to actually validate the excused absence, and 5 out of 8 excuses did not comply with district and/or school policies.

North Pontotoc Upper is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 5 did not contain enough information to actually validate the excused absence.

South Pontotoc Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 18 excuses did not comply with district and/or school policies.

South Pontotoc High and South Pontotoc Middle 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:

None of the Pontotoc County Schools 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:

North Pontotoc Elementary 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.

North Pontotoc High is not following policy regarding the reporting of unexcused absences. Of the 6 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 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

North Pontotoc Upper is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence of students obtaining 5 or more unexcused absences, 1 occurrence was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Pontotoc Elementary 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 to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Pontotoc High is not following policy regarding the reporting of unexcused absences. Of the 9 occurrences of students obtaining 5 or more unexcused absences, 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Pontotoc Middle 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:

North Pontotoc Elementary, North Pontotoc High, North Pontotoc Upper, South Pontotoc Elementary, and South Pontotoc High's attendance officer is following policy regarding the reporting of unexcused absences.



South Pontotoc Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the 5 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:

All students selected at North Pontotoc High met graduation requirements.

At South Pontotoc High, 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 North Pontotoc High, 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.

At South Pontotoc 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:

Pontotoc County School District has written internal controls related to property but is not adhering to those controls. 2 out of 18 items reviewed did not follow the district's internal control procedures, and the inventory system/listing had the incorrect location for 3 out of 18 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 4/5/2016** **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

4/5/16

Date

April 20, 2016

Pontotoc County School District
Response to Findings

Student Enrollment

- 3.1 determined whether the school is following policy regarding student enrollment records. As a result, I found the following:
North Pontotoc Elementary, North Pontotoc High, North Pontotoc Upper Elementary, South Pontotoc Elementary, South Pontotoc High, and South Pontotoc Middle are not following policy regarding student enrollment. Of the records reviewed many had missing, incomplete, or invalid proof of residency.

Response

The schools in the Pontotoc County School District will better define acceptable proofs of residency to be accepted by the registrars. When acceptable proofs of residency can not be obtained by the parent/guardian the registrars will contact the transportation department to do a home visit to verify residency. Documentation of this home visit will be submitted back to the registrar's office to be put in the student's cumulative folder.

- 4.1 determined whether the selected student's information is in the student package and is the same as the information keep in the student's record. As a result, I found the following:
North Pontotoc Elementary, North Pontotoc High, North Pontotoc Upper Elementary, the selected student's information in the student package is not the same as the information kept in the student record. Of the records reviewed student's information did not match information in the student package.

Response

All schools in the district require students to show proofs of residency yearly. During the 2015-16 school year the district sent home a memo containing the student's address and information. The district will continue to require proofs of residency yearly; the district will continue to send a memo home to parents at the beginning of the second semester reminding parents to notify the school if the address is incorrect or if they have moved.

Student Attendance/Absenteeism

- 2.1 determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:
North Pontotoc Elementary, North Pontotoc High, North Pontotoc Upper Elementary, and South Pontotoc Elementary are not following policy regarding attendance and absenteeism. Of the excuses reviewed, did not contain enough information to actually validate the excused absence.

Response

The schools will more closely check the information on the student's excuses as they come in and the auditor suggested that the schools write received and the date on the excuse.

School Attendance Reporting

1. determined whether the school is following policy regarding the reporting of unexcused absences. As a result I found the following:
North Pontotoc Elementary, North Pontotoc High, North Pontotoc Upper Elementary, South Pontotoc Elementary, and South Pontotoc High are not following policy regarding the reporting of unexcused absences. Of the occurrences of students obtaining five (5) or more unexcused absences, these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response

The area of concern expressed by the auditor was that the schools were not sending an updated list of students with five or more unexcused absences to the school attendance officer within two days, as specified by law, of the fifth unexcused absences. The schools will keep an ongoing file including documentation that the information is sent. District policy will be changed to reflect the two days instead of five days of the fifth unexcused absence.

Graduation

1. determined whether graduation requirements are being met. As a result, I found the following:
South Pontotoc High not all students selected met graduation requirements. Of the records reviewed, the minimum number of Carnegie units was not meet.

Response

The school will review the minimum number of Carnegie units

2. determine whether all graduation records were complete. As a result, I found the following:
North Pontotoc High all graduation records were not complete. Of the records reviewed, they did not have completed Summary of High School Units.

Response

The school will complete the Summary of High School Units

Property Internal Controls

1. 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:
Pontotoc County School District has written internal controls related to property but is not adhering to those controls. The items reviewed did not follow the district's internal control procedures, and the inventory system/listing had the incorrect location.

Response

The property manager has reviewed all fixed assets; the transfer forms have been entered and the location has been corrected.