



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 26, 2016

Walthall County School District

Beginning on Monday, February 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:

Dexter Attendance Center, Salem Attendance Center, Tylertown High School, Tylertown Elementary School, and Tylertown Primary 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:

Dexter Attendance Center 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:

Dexter Attendance Center, Tylertown High School, Tylertown Elementary, and Tylertown Primary are following policy regarding student enrollment.

Salem Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 1 out of 15 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 Dexter Attendance Center, 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 5 student's information **did not match** information in the student package.

At Salem Attendance Center, 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, 5 out of 15 student's information **did not match** information in the student package.



At Tylertown 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, 3 out of 20 student's information **did not match** information in the student package.

At Tylertown 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, 1 out of 13 student's information **did not match** information in the student package.

At Tylertown Primary 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 10 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:

Dexter Attendance Center, Salem Attendance Center, Tylertown High School, Tylertown Elementary School, and Tylertown Primary 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:

Dexter Attendance Center, Salem Attendance Center, Tylertown High School, Tylertown Elementary School, and Tylertown Primary 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:

Dexter Attendance Center, Salem Attendance Center, Tylertown High School, Tylertown Elementary School, and Tylertown Primary 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:

Dexter Attendance Center is following policy regarding the reporting of unexcused absences.

Salem Attendance Center is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Tylertown High School is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences, 9 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Tylertown Elementary is not following policy regarding the reporting of unexcused absences. Of the 3 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Tylertown Primary School is not following policy regarding the reporting of unexcused absences. Of the 5 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.

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

Dexter Attendance Center, Salem Attendance Center, Tylertown High School, Tylertown Elementary School, and Tylertown Primary Schools' attendance officer is 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:

All students selected at Dexter Attendance Center, Salem Attendance Center, and Tylertown High School met graduation requirements.

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

At Dexter Attendance Center and Tylertown High School, all graduation records were complete.

At Salem Attendance Center, all graduation records were not complete. Of the records reviewed, 2 out of 2 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:

Walthall County 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 3/4/2016**. **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.

Wade L. Carney
Superintendent Signature

2-26-2016
Date

Walthall County School District

814A Morse Avenue
Tylertown, MS 39667

Wade L. Carney
Superintendent of Education

Phone: (601)876-3401
FAX: (601)876-6982

March 4, 2016

Mississippi Office of the State Auditor
Performance Audit Division
Attn: Paige Taylor
P.O. Box 956
Jackson, MS 39205

Jackson, MS

To Whom It May Concern:

This is Walthall County School District's response to the performance audit performed during the week of February 22, 2016. Attached are the responses from each school in the district. If you require any additional information, please feel free to contact my office.

Sincerely,



Wade L. Carney
Superintendent of Education



SALEM ATTENDANCE CENTER

881 HWY 27 NORTH
TYLERTOWN, MS 39667
PHONE: 601-876-2580 FAX: 601-876-4155
CHARLES W. BOYD, PRINCIPAL Vanessa Ellzey-Boyd, Assistant Principal
COUNSELOR, MICHELLE STINSON,
TRUEMETRIC QUINN, SECRETARY



The State Auditor's office found several areas we need to correct at Salem Attendance Center. The school has developed the following plan to address the issues of noncompliance.

Student Enrollment

3. Salem Attendance Center is not following policy regarding student enrollment. One out of fifteen records had missing, incomplete, or invalid proof of residency.

PLAN: The principal or counselor must verify proof of residency is correct before a student is accepted to enter school. The counselor or principal will check students' enrollment packet to ensure they have the correct addresses and are complete for registration. The counselor will make sure that the information entered into the cumulative record and SAMS matches the enrollment record.

4. Student's information in the student package is not the same as the information kept in the student's record. The audit found five out of fifteen student's information did not match information in the student package.

PLAN: This citation concerned phone numbers that didn't match the enrollment package. We plan to address this issue by creating a change in enrollment document that will be placed in the office. When a parent needs to change information they will fill out the proper paperwork and it will be given to the MSIS clerk to initial that it was updated. The MSIS clerk will then give it the school counselor to make the change on the student's permanent record and enrollment package. The counselor will make a note of the change on the student enrollment packet and initial by the update. The counselor will sign the original documentation from the office showing these changes have been updated and return the change in enrollment documentation form to the office.

Student Attendance Reporting

1. Salem Attendance Center is not following policy regarding the reporting of unexcused absences.

PLAN: The school secretary reports absences to the attendance officer. There were three students that did not get reported in a timely manner. We were sending absences weekly to the attendance officer. The secretary will send them twice a week or more often as needed to ensure they are reported in a timely manner and keep documentation on file. This should ensure that students will get reported in a timely manner.

Graduation

The students' high school units were not filled out on their insert sheet.

PLAN: The counselor will fill out all areas required on the graduation records. The principal will sign each record that requirements have been met and high school units are filled out correctly.

Charles W. Boyd
3-2-16

TYLERTOWN PRIMARY SCHOOL

Libby McKenzie, Principal
jmckenzie@wcsd.k12.ms.us

813 Ball Avenue
Tylertown, Ms. 39667

Phone: 601-876-2149

Fax: 601-876-0066

March 2, 2016

In reference to the findings of the State Auditor's Performance Audit, it was determined that Tylertown Primary School is not following policy regarding the reporting of unexcused absences.

To address this deficit, Tylertown Primary School will report absences in a timely manner of two days following the student obtaining five or more unexcused absences.

Sincerely,

Libby McKenzie

Vision: "Teachers Teaching, Children Learning!"

Mission: "To consistently TEACH standards to ENCOURAGE STUDENT SUCCESS!"

705 Broad Street

Tylertown, Mississippi 39667

(601)876-3350; (601)876-3561

Mrs. Felecia L. Prince, Principal

Dr. Geneva Holmes, Assistant Principal

Gloria Hall, Secretary

EuJuania McLean, Secretary

03/02/2016

Dear Sir or Madam,

In response to the recent audit at Tylertown Elementary School, the following corrective actions have been enforced:

1. The information in our system has been check thoroughly, and compared to the information in student records. We will continue to check routinely to ensure that information matches and is current and accurate.
2. When I became aware of the time frame that excessive unexcused absences were to be reported, we began to do so in a timely manner. We will continue to report in a timely manner.

Thank you for your time and professionalism.

Educationally,

Mrs. Felecia Prince

Tylertown Elementary School Principal

Tylertown High School
204 High School RD.
Tylertown, MS 39667

March 1, 2016

RE: POI for State Auditor's Finding

Student Enrollment #3

- Information in the student package was not the same in the student record. With new enrollment MSIS Clerk will begin to match enrollment package with student records.

Student Attendance Reporting #1

- Unexcused absence will be reported on Tuesdays and Thursdays
- Date and time will be set on Fax machine to prove when school resource receives documentation.

Respectfully Submitted,

A handwritten signature in black ink that reads "Ronald Morgan Ph.D." The signature is written in a cursive style with a long horizontal flourish extending to the right.

Ronald Morgan Ph.D.

Allen Ray
PRINCIPAL

Dexter Elementary

927 Highway 48 East - Tylertown, MS 39667

601-876-3985 / fax 601-876-5410



EMY RUSSELL, LEAD TEACHER

PAM DILLON, SECRETARY

Mr. Dyess,

After the recent visit from the MDE auditor, I have corrected the error in the cumulative folder. Her mother had changed her phone number recently and I had failed to change it on the two locations, on the insert sheet and the cumulative folder.

Pamela Dillon

Allen Ray Dyess

03/02/2016

Pamela Dillon

BULLDOG PRIDE

Committed to: Respect, Loyalty, and Integrity!