



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 22, 2013

Clinton School District

Beginning on Monday, November 18, 2013, 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 the school is following policy regarding student enrollment records. As a result, I found the following:

Eastside Elementary School and Clinton High School are following policy regarding student enrollment.

Sumner Hill Jr. High is not following policy regarding student enrollment. Of the records reviewed, 1 out of 27 had missing, incomplete, or invalid proof of residency.

2. 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 Eastside Elementary and Clinton High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Sumner Hill Jr. 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, 1 out of 27 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:

Sumner Hill Jr. High does 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:

Sumner Hill Jr. High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 29 did not have a valid excuse on file.



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:

Eastside Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.

Sumner Hill Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 2 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Clinton 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:

At Eastside Elementary School, I was unable to determine compliance because no referrals were made to the school's attendance officer.

Sumner Hill Jr. High and Clinton High School's attendance officer is following policy regarding the reporting of unexcused absences.

Reporting of Suspensions

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

Eastside Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 7 were not reported to the school attendance officer as they occurred; and 2 out of 7 suspensions were not coded as an unexcused absence, as required by law.

Sumner Hill Jr. High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer as they occurred.

Clinton High School is following policy regarding the reporting of suspensions.



Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Eastside Elementary and Clinton High School is posting the required historical documents.

Sumner Hill Jr. High is not posting the required historical documents. Of the classrooms reviewed, 5 out of 33 did not have the required historical documents properly displayed.

Teacher Endorsements

1. I determined whether teachers in the school have proper endorsements for the subjects they teach. As a result, I found the following:

At Eastside Elementary, Sumner Hill, and Clinton High School, all the teachers reviewed have proper endorsements for the subjects they teach.

Note: OSA is aware that Process Standard 8.1 allows no more than 5% of FTE units, not including academic core subjects, to work outside of the area or areas of endorsement.

Textbooks

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:

Of the classes reviewed at Eastside Elementary School, all students were assigned textbooks.

Of the classes reviewed at Sumner Hill Jr. High, 2 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Clinton High School, 7 out of 20 classes did not assigned textbooks to all students enrolled.

Note: If you are found not in compliance in this area, it is in no way OSA’s intention for you to purchase textbooks for each student in your district. OSA is simply pointing out the lack of compliance with this law as it is currently written. At this time, OSA is working diligently with the MS Legislature to amend this law in such a manner that the intent of the law is met, but there is no undue burden placed on the district/school.

Safety

1. I determined whether the district/schools are in compliance with all required safety laws and policies. As a result, I found the following:

District

Clinton Public School District is not in compliance with all required safety laws and policies.



Schools

Eastside Elementary, Sumner Hill Jr. High, and Clinton High School are not in compliance with all required safety laws and policies.

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:

Clinton Public School District has written internal controls related to property and is adhering to those controls.

Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Clinton Public School District is following policy regarding the marking of district vehicles.

NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this report may affect your accreditation status. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.

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 me, at **P.O. Box 956, Jackson, MS 39205, within one week from today**. 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

11.22.2013

 Date



Clinton Public School District

P. O. Box 300
Clinton, Mississippi 39060

December 4, 2013

Phillip G. Burchfield, Ed.D.
Superintendent of Education

Keyla Bradford, Project Manager
Office of the State Auditor
P.O. Box 956
Jackson, Mississippi 39205

Dear Mrs. Bradford:

In response to the most recent audit of the Clinton Public School District I offer the attached documented "actions of completion" from building level administrators from Clinton High School, Sumner Hill Jr. High School, and Eastside Elementary School. These actions are based on the findings of your review. Again, thank you for your professionalism shown to our school district personnel and your timely reported findings.

Sincerely,

Phillip G. Burchfield, Ed.D.
Superintendent of Schools

Clinton Public School District Response of November 2013 Audit

Student Enrollment

Sumner Hill

1. One student record was incomplete. No proof of residency.

Action of completion: Student record was checked and proof of residency was verified and proper documents placed in the student's folder.

2. Selected student's information in the student package is not the same information kept in the student's record. Of the records reviewed, 1 out of 27 student's information did not match information in the student package.

Action of completion: Student records and student packages were audited and correct documents were put in place.

Student Attendance/Absentecism

2. Sumner Hill is not following policy regarding attendance and absenteeism. Of the excuses review, 3 out of 29 did not have a valid excuse on file.

Action of completion: Attendance clerk will place a valid excuse for all excused absences in the file.

Student Attendance Reporting

Eastside Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.

Action of completion: Eastside will now report any students who has 5 or more unexcused absences regardless of if the parent informs us of the absence or not.

Sumner Hill is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 2 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Action of completion: Attendance clerk will report to the attendance officer as they occur.

Reporting of Suspensions

Eastside Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 7 were not reported to the school attendance officer as they occurred; and 2 out of 7 suspensions were not coded as an unexcused absence, as required by law.

Action of completion: Eastside Elementary has put into place a system of having one person designed to enter and report all suspensions.

Sumner Hill is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer as they occurred.

Action of completion: Sumner Hill has put into place a system of having a system of checks and balances to ensure proper reporting procedures to the attendance officer.

Posting of Historical Documents

Sumner Hill is not posting the required historical documents. Of the classrooms reviewed, 5 out of 33 did not have the required historical documents properly displayed.

Action of completion: All documents will be framed with glass overlay and displayed in each area where there is instruction.

Textbooks

Of the classes reviewed at Sumner Hill, 2 out of 20 classes did not assign textbooks to all students enrolled.

Action of completion: Assign textbooks to students upon availability.

Of the classes reviewed at Clinton High School, 7 out of 20 classes did not assign textbooks to all students enrolled.

Action of completion: Assign textbooks to students upon availability.

Additionally, each student at CHS is issued a laptop computer. They have access to their textbooks online for the classes in which they are not issued hard copies of the textbooks. If it is determined they do not have Wi-Fi access at home, they will be issued a hard copy of textbooks for their classes.

Safety

Clinton Public School District is not in compliance with all required safety laws and policies.

Action of completion: Central Office staff will develop and practice routine safety drills as prescribed by law.

Eastside Elementary, Sumner Hill Jr. High, and Clinton High School are not in compliance with all required safety laws and policies.

Action of completion: Eastside Elementary will add to their handbook a statement concerning student searches.

Action of completion: Documentation of all safety drills will occur as they are conducted.

Action of Completion: Documentation of all safety drills will occur as they are conducted. A planned and documented lockdown/intruder drill will be required. Additionally, the search policy will be amended in the student handbook to address the searching of students' personal property.