



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 13, 2013

Hinds County School District

Beginning on Monday, December 9, 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 number of students enrolled in school is being accurately reported. As a result, I found the following:

Gary Road Elementary is reporting the number of students enrolled accurately.

2. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Gary Road Elementary is not following policy regarding student enrollment. Of the records reviewed, 11 out of 28 had missing, incomplete, or invalid proof of residency.

Bolton Edwards is not following policy regarding student enrollment. Of the records reviewed, 17 out of 26 had missing, incomplete, or invalid proof of residency.

Terry High School is not following policy regarding student enrollment. Of the records reviewed, 18 out of 39 had missing, incomplete, or invalid proof of residency.

3. 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 Gary Road Elementary, Bolton Edwards, and Terry High, the selected student's information in the student package **is the same** as the information kept in the student's record.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

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

At Terry High School, all graduation records were complete.



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:

Gary Road Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 7 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Bolton Edwards is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 7 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Terry High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 15 out of 26 students reviewed 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:

Gary Road Elementary, Bolton Edwards, and Terry 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:

Gary Road Elementary is following policy regarding the reporting of suspensions.

Bolton Edwards is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 5 were not reported to the school attendance officer as they occurred.

Terry High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was not reported to the school attendance officer as they occurred, as required by law.



Posting of Historical Documents

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

Gary Road Elementary is posting the required historical documents.

Bolton Edwards is not properly posting the required historical documents. Of the classrooms reviewed, 44 out of 49 did not have the required historical documents properly displayed.

Terry High School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 72 did not have the required historical documents. Of the classrooms reviewed, 28 out of 72 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 Gary Road Elementary, Bolton Edwards, and Terry High, 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 Gary Road Elementary, all students were assigned textbooks.

Of the classes reviewed at Bolton Edwards, 14 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Terry High School, 18 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

Hinds County School District is in compliance with all required safety laws and policies.

Schools

Gary Road Elementary, Bolton Edwards, and Terry High School are 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:

Hinds County 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:

Hinds County 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

12-13-13
Date



Superintendent
Stephen L. Handley, Ed.D.

Assistant Superintendent
Delesicia M. Martin, Ed.D.

Hinds County School Board
Caroline Jacobs - District 1
Ivan Smith, President - District 2
Linda Laws - District 3
Bill Elkins - District 4
Dorothy Hicks - District 5

December 17, 2013

Ms. Kayla Bradford
P.O. Box 956
Jackson, MS 39205

Dear Ms. Bradford:

The purpose of this letter is to provide formal comments concerning the audit conducted December 9-13, 2013, in the Hinds County School District (HCSD).

Student Enrollment; Item 2:

The Hinds County School District will re-evaluate its policies and procedures and adjust to include the verification of residency for every student every year.

Attendance Reporting/Reporting of Suspensions:

The Hinds County School District will re-evaluate its policies and procedures and adjust to verify that attendance reporting, particularly for suspensions, will be reported as expected.

Historical Documents:

The Hinds County School District is taking steps to ensure all "In God We Trust" signs are framed.

Textbooks

The Hinds County School District will not make adjustments at this time due to efforts with the Legislature to adjust this law.

If additional information is needed, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Delesicia Martin".

Delesicia Martin, Ed. D.
Superintendent, Hinds County School District

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