



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 24, 2014

Lauderdale County School District

Beginning on Monday, March 17, 2014, 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:

Clarkdale Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 23 had missing, incomplete, or invalid proof of residency.

Southeast Lauderdale Middle School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 21 had missing, incomplete, or invalid proof of residency.

Northeast Lauderdale High School is not following policy regarding student enrollment. Of the records reviewed, 22 out of 26 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 Clarkdale 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, 10 out of 23 student's information **did not match** information in the student package.

At Southeast Lauderdale Middle School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Northeast Lauderdale 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, 7 out of 26 student's information **did not match** information in the student package.



Student Attendance/Absenteeism

1. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Clarkdale Elementary and Northeast Lauderdale High Schools are following policy regarding attendance and absenteeism.

Southeast Lauderdale Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 26 excuses did not comply with district and/or school policies and 1 out of 26 did not have a valid excuse on file.

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 Northeast Lauderdale High School, all graduation records were not complete. Of the records reviewed, 5 out of 10 of student’s records reviewed did not have completed Summary of High School Units. Of the records reviewed, 10 out of 10 of students’ records reviewed had incomplete Graduation Facts sections.

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:

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

Southeast Lauderdale Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences and 5 out of 9 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Northeast Lauderdale High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences and 2 out of 9 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:

Clarkdale Elementary and Northeast Lauderdale High Schools' attendance officer is following policy regarding the reporting of unexcused absences.

Southeast Lauderdale Middle School's attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 9 students' files had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more 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:

Clarkdale Elementary School did not have any suspensions.

Southeast Lauderdale Middle School 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.

Northeast Lauderdale High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 3 were not reported to the school attendance officer as they occurred.

Posting of Historical Documents

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

Clarkdale Elementary and Southeast Lauderdale Middle Schools are posting the required historical documents.

Northeast Lauderdale High School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 48 did not have the required historical documents. Of the classrooms reviewed, 2 out of 48 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 Clarkdale Elementary, Southeast Lauderdale Middle, and Northeast Lauderdale High Schools, 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 Clarkdale Elementary School, 12 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Southeast Lauderdale Middle School, 8 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Northeast Lauderdale High School, 8 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

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

Schools

Clarkdale Elementary School is not in compliance with all required safety laws and policies.

Southeast Lauderdale Middle School is not in compliance with all required safety laws and policies.

Northeast Lauderdale High School is 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:

Lauderdale 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:

Lauderdale 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.

Randy Hodger
Superintendent Signature

3 - 24 - 12
Date



SUPERINTENDENT
RANDY HODGES

March 31, 2014

Ms. Keyla Bradford
Performance Audit Division
Office of the State Auditor
P.O. Box 956
Jackson, MS 39205

Dear Ms. Bradford:

I have reviewed the audit findings from the audit you conducted in the Lauderdale County School District March 17 – 20, 2014. Attached is a document that provides detailed descriptions of plans that will be implemented or actions that have already been taken to correct the findings you identified in your audit report.

I would like to thank you for your professionalism and willingness to work with us in our efforts to strength various areas of reporting. If you have any questions or require additional information, please call Lisa Hull or I.

Sincerely,

Randy Hodges
Superintendent of Education

LAUDERDALE COUNTY SCHOOL DISTRICT
Formal Audit Comments
March 2014

Student Enrollment

1. Student enrollment records.

The Lauderdale County School District will conduct a Summer Registration Program for all students. Proof of Residency will be part of the required documents that parents/guardians must provide. Only residency documentation that meets the requirement will be accepted. If students enroll during the school year, residency documentation will be required and verified at the time of enrollment.

Students that enroll on an affidavit will be required to submit residency documentation. Principals will be notified in writing of this requirement. The requirement will also be reviewed with principals annually.

Clarkdale Elementary: Residency documentation will be checked during the Summer Registration Program. As students that enter during the school year, documentation will be required and verified.

Southeast Lauderdale Middle: Residency documentation will be checked during the Summer Registration Program. As students enter during the school year, documentation will be required and verified. After the initial completion of all files, the residency folders will be double checked for accuracy.

Northeast High: The registrar will check for 2 current proofs of residency for each student at the beginning of each school year. This will be conducted before students are issued a schedule.

2. Student information is identical in the student package as in the student's record.

The MSIS Coordinator will provide training for each principal and data entry personnel on the guidelines for reporting accurate student demographic information. Each principal will submit an implementation plan for student information reporting to the Central Office.

Clarkdale Elementary: Beginning the day the Auditor noted the finding, the principal implemented a process whereby the data processor would notify the registrar of any changes to the student's demographic data. The registrar will make the changes on the cumulative folder. At the beginning of the school year, each homeroom teacher will verify address and phone numbers on each student's cumulative folder as compared to an INOW printout. Changes will be made as necessary.

Southeast Middle: Information matched.

Northeast High: The registrar will keep cumulative folders up-to-date by comparing the student's cumulative folder information to demographic information in INOW.

Student Attendance/Absenteeism

1. Attendance and Absenteeism Policy

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The MSIS Coordinator will provide principals and data entry personal with procedures to follow in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

Clarkdale Elementary and Northeast High are following policy.

Southeast Middle: The absence that did not have a valid excuse on file was due to entering the absence on the wrong date in the SAP. Data entry personnel will be more diligent to ensure 100% accuracy. The principal will sign administrative excuses.

Graduation Information

1. Completeness of Graduation Records.

Each high school counselor and principal will be given a copy of the *Mississippi Cumulative Folders and Permanent Records Manual of Directions*. Training will be provided by Central Office staff regarding completion of permanent records and cumulative folders.

Northeast High: The counselor will complete the summary of each student's record (tally marks) at the end of the school year and make sure each record has an original Principal's signature upon graduation.

School Attendance Reporting

1. Reporting of unexcused absences.

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The MSIS Coordinator will provide principals and data entry personal with procedures to follow in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

Clarkdale Elementary: Effective immediately, the data processor will report unexcused absences every two days.

Southeast Middle: The data processor will report unexcused absence in the manner designated by law.

Northeast High: The attendance secretary will report unexcused absences as prescribed by the law. This will be accomplished by faxing the information to the school attendance officer.

Reporting of Suspensions

1. Reporting of suspensions.

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The MSIS Coordinator will provide principals with procedures to follow in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

Clarkdale Elementary: No suspensions. The school is aware of the requirement and will report timely if suspensions occur.

Southeast Middle: The suspending administrator will e-mail the school attendance officer and attach a copy of the e-mail to the discipline form. As the secretary enters the referral into INOW, she will double check to make sure there is a copy of the e-mail attached to the referral. If an e-mail is not attached, she will e-mail the school attendance officer.

Northeast High: The administrators will report suspensions of all students to the school attendance officer the day they occur via fax.

Posting of Historical Documents

1. Posting of historical documents.

Clarkdale Elementary and Southeast Middle were in compliance.

Northeast High: The principal has been given the framed documents and instructed to have these placed in the appropriate locations where there were deficiencies.

Teacher Endorsements

1. Teachers properly endorsed for the subjects they teach.

Clarkdale Elementary, Southeast Middle and Northeast High were in compliance.

Textbooks

1. Student assigned a textbook.

The district has and will continue its commitment to ensure that all students have a textbook. This year has been an unusual year due to the transition to *Common Core State Standards*. Also, there are classroom sets of some textbooks. For example, if a spelling book is rarely used in elementary school, the school has chosen to invest in classroom sets of the books. Although the books are not assigned, students are able to check books out and take that book home.

In regard to textbooks that were assigned, we concur that the primary issue was record keeping. This will be addressed with all principals. Each school will be required to develop a record keeping system for textbook assignment. One component of the system will address the enrollment of new students and the withdrawal of students.

Safety

1. Compliance with all required safety laws and policies.

A districtwide form will be developed to record all drills. The August 21, 2013 letter from MDE Office of Safe and Orderly Schools has been sent to all schools as a reminder of the required drills and frequency of all drills. Principals will be notified annually of the safety requirements.

Clarkdale Elementary: A drill calendar will be developed prior to the 2014-15 school year with schedule dates for all required drills.

Southeast Middle: The administrators will conduct fire drills each month.

Northeast High: The administrators will conduct fire drills each month. Additionally, the School Crisis Management Plan will be revised to include response to earthquakes.

Property Internal Controls

1. Internal Controls related to property.

The district is in compliance with Property Internal Controls.

Vehicles

1. Marking of district vehicles

The district is in compliance with marking of district vehicles.