



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 16, 2014

South Panola School District

Beginning on Monday, May 12, 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 there is a written policy on enrollment requirements and procedures at each school. As a result, I found the following:

Pope School, Batesville Jr. High and South Panola High 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:

Pope School and South Panola High are reporting the number of students enrolled accurately.

Batesville Jr. High is not reporting the number of students enrolled accurately. The enrollment report run on May 12, 2014 shows 875 children enrolled, and the head count performed on May 12, 2014 shows 876 enrolled.

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

Pope School is following policy regarding student enrollment.

Batesville Jr. High is not following policy regarding student enrollment. Of the records reviewed, 18 out of 26 had missing, incomplete, or invalid proof of residency.

South Panola High is not following policy regarding student enrollment. Of the records reviewed, 14 out of 35 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 Pope 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, 4 out of 27 student's information **did not match** information in the student package.



At Batesville Jr. High, the selected student's information in the student package **is not the same** the information kept in the student's record. Of the records reviewed, 5 out of 26 student's information **did not match** information in the student package.

At South Panola 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 35 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:

Pope School, Batesville Jr. High, and South Panola High 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:

Pope School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 24 excuses did not comply with district and/or school policies and 1 out of 24 did not have a valid excuse on file.

Batesville Jr. High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 31 did not contain enough information to actually validate the excused absence; and 1 out of 31 did not have a valid excuse on file.

South Panola High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 28 did not have a valid excuse on file.

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:

At South Panola High, not all students selected met graduation requirements. Of the records reviewed, 9 out of 23 did not earn the required Carnegie units.

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

At South Panola High, all graduation records were not complete. Of the records reviewed, 23 out of 23 of students' records had invalid or 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:

At Pope School, I was unable to determined compliance because of the current attendance policy.



Batesville Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 21 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Panola High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 11 out of 21 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:

Pope School's attendance officer is following policy regarding the reporting of unexcused absences.

Batesville Jr. High attendance officer is following policy regarding the reporting of unexcused absences.

South Panola High'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:

Pope School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer as they occurred.

Batesville Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 21 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

I was unable to determine if South Panola High 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:



Pope School, Batesville Jr. High, and South Panola High are posting the required historical documents.

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 Pope School, Batesville Jr. High, and South Panola High all the teachers reviewed have proper endorsements for the subjects they teach.

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 Pope School, 3 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Batesville Jr. High, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at South Panola High, 10 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

South Panola School District is in compliance with all required safety laws and policies.

Schools

Pope School, Batesville Jr. High, and South Panola High 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:

South Panola School District has written internal controls related to property but is not adhering to those controls. 1 out of 20 items reviewed could not be located; the information on the



purchase order did not match the information in the inventory system for 6 out of 20 items reviewed; and the 1 out of 12 purchase orders could not be located.

Vehicles

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

South Panola 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.

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 PO Box 1151, Ackerman, MS 39735, **within one week from today**. If you have questions or comments, please feel free to contact myself 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

5/16/14

Date



South Panola School District

209 Boothe Street, Batesville, Mississippi 38606

Phone (662) 563-9361/Fax (662) 563-6077

Web Site: www.southpanola.k12.ms.us

Providing Opportunities for Educational Excellence

Mr. Tim Wilder, Superintendent

May 20, 2014

Karol Odom
Office of the State Auditor
P.O. Box 1151
Ackerman, MS 39735

Dear Mrs. Odom

South Panola School District has enclosed explanations and corrective actions to the findings from the audit conducted by the Office of the State Auditor's Performance Audit Division outlined in the letter dated May 16, 2014.

I will ensure all procedures will be done correctly in the future. I appreciate your time at South Panola School District. Should you need future information feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tim Wilder".

Tim Wilder
Superintendent

Student Enrollment:

- 2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:**

Batesville Jr. High is not reporting the number of students enrolled accurately. The enrollment report run on May 12, 2014, shows 875 children enrolled, and the head count performed on May 12, 2014, shows 876 enrolled.

Explanation: It was found that the line of communication between Alternative School and Batesville Jr. High was broken and Batesville Jr. High counted one of the Alternative School High School students which made the head count off by one student.

Corrective Actions: Training will be provided to Batesville Jr. High and Alternative School to make available support so the line of communication will never be broken on the reporting of enrollment of students. The training will provide knowledge of the procedures and strategies necessary to meet the requirements for enrollment specified in School Board Policy.

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

Batesville Jr. High is not following policy regarding student enrollment. Of the records reviewed, 18 out of 26 had missing, incomplete, or invalid proof of residency.

Explanation: It was found that the eighteen records had invalid proofs of residency.

Corrective Actions: A newly developed Residency policy, has been issued to all schools. These guidelines will be used to answer questions, provide knowledge of State Board Policy code 6600, and procedures to follow if problems arise. Training will be provided to staff on the guidelines on what is acceptable for proof of residency to include name, address, and a current date on the proof.

South Panola High is not following policy regarding student enrollment. Of the records reviewed, 14 out of 35 had missing, incomplete or invalid proof of residency.

Explanation: It was found that the fourteen records had invalid proofs of residency.

Corrective Actions: A newly developed Residency policy, has been issued to all schools. These guidelines will be used to answer questions, provide knowledge of State Board Policy code 6600, and procedures to follow if problems arise. Training will be provided to staff on the guidelines on what is acceptable for proof of residency to include name, address, and a current date on the proof.

- 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 Pope 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, 4 out of 27 students information did not match information in the student package

Explanation: It was found that the parents notified the school of change of contact information to the office and the office changed the information in SAM but did not update students' records.

Corrective Actions: Training will be provided MSIS clerks and counselors on the guidelines on what procedures are needed when a parent changes his/her contact information.

At Batesville Jr. High, the selected student's information in the student package is not the same the information kept in the student's record. Of the records reviewed, 5 out of 26 students' information did not match information in the student package.

Explanation: It was found that the parents notified the school of change of contact information to the office and the office changed the information in SAM but did not update cumulative records.

Corrective Actions: Training will be provided MSIS clerks and counselors on the guidelines on what procedures are needed when a parent changes his/her contact information.

At South Panola High, the selected student's information in the student package is not the same as the information kept in the student's information in the student's record. Of the records reviewed, 3 out of the 35 students' information did not match information in the student package.

Explanation: It was found that the parents notified the school of change of contact information to the office and the office changed the information in SAM but did not update cumulative records

Corrective Actions: Training will be provided MSIS clerks and counselors on the guidelines on what procedures are needed when a parent changes his/her contact information.

Student Attendance/Absenteeism

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

Pope School is not following policy regarding attendance and absenteeism. Of the excused absences reviewed, 1 out of 24 excused absences did not comply with district and/or school policies and 1 out of 24 did not have a valid excuse on file.

Explanation: It was found that two students had similar names and were absent on the same day. Only one student turned in an excuse but human error put the excuse on the wrong student.

Corrective Actions: Training will be provide to staff on the guidelines on what is acceptable and if an excuse is in question what procedures to take to make sure the excuse is in compliance.

Batesville Jr. High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 31 did not contain enough information to actually validate the excused absence; and 1 out of 31 did not have a valid excuse on file.

Explanation: It was found that the nine excuses did not contain enough information such as student full name, signature of parents, and complete contact information of doctors' offices.

Corrective Actions: New guidelines will be placed in the school handbook to explain to parents what information is required for an excuse to be valid. Training will be provided to staff on the guidelines

on what is acceptable and if an excuse is in question what procedures to take to make sure the excuse is in compliance.

South Panola High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 28 did not have a valid excuse on file.

Explanation: It was found that the two excuses did not contain enough information such as student full name, signature of parents, and complete contact information of doctors' offices.

Corrective Actions: New guidelines will be placed in the school handbook to explain to parents what information is required for an excuse to be valid. Training will be provided to staff on the guidelines on what is acceptable and if an excuse is in question what procedures to take to make sure the excuse is in compliance.

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:

At South Panola High, not all students selected met graduation requirements. Of the records reviewed, 9 out of 23 did not earn required Carnegie units.

Explanation: It was found that South Panola did not have a current policy on graduation pathways and credit recovery taken by students. It was also found that the necessary documentation was not included in cumulative folders on students who went to summer school and took online courses.

Corrective Actions: South Panola High School currently has a board approved policy on graduation pathways and credit recovery. The district is currently reviewing the procedures and operations of zero periods and double periods to identify performance gaps and opportunities for improvements. An audit will be performed on student records to ensure that the school is in compliance with policies governing high school graduation as outlined by South Panola School District policy manual.

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

At South Panola High, all graduation records were not complete. Of the records reviewed, 23 out of 23 of students' records had invalid or incomplete Graduation Facts sections.

Explanation: It was found that South Panola High School exiting administration did not sign the students' records.

Corrective Actions: The current administration knows that the principal should sign all records and not stamp his name on records.

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:

At Pope School, I was unable to determine compliance because of the current attendance policy.

Explanation: It was found that currently South Panola School District gives parents five days to provide an excuse to schools when a student is absent; this policy could not determine reporting of unexcused absences. The state law requires two school days or within five calendar days to report unexcused absences to the attendance officers.

Corrective Actions: A review of state and district policies regarding the reporting of absences will be conducted by MSIS/Attendance clerks. South Panola School District will make the correct changes so that the district can be in compliance with the guidelines of reporting unexcused absences to the attendance officer in a timely manner.

Batesville Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 21 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Explanation: It was found that Batesville Jr. High has a lapse in reporting to the school attendance officer when a student is attending Alternative School and when the attendance clerk is absent from work.

Corrective Actions: A review of state and district policies regarding the reporting of absences will be conducted by MSIS/Attendance clerks. South Panola School District will make the correct changes so that the district can be in compliance with the guidelines of reporting unexcused absences to the attendance officer in a timely manner. Batesville Jr. High will have an Alternative School Staff Member and a backup for the Batesville Junior High's Attendance Clerk in her absent to report unexcused absences in a timely manner to the attendance officer.

South Panola High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 11 out of 21 students reviewed were not reported in a timely manner as specified by law, after accumulating five (5) or more unexcused absences.

Explanation: It was found that South Panola High has a lapse in reporting to the school attendance officer when a student is attending Alternative School and when the attendance clerk is absent from work.

Corrective Actions: A review of state and district policies regarding the reporting of absences will be conducted by MSIS/Attendance clerks. South Panola School District will make the correct changes so that the district can be in compliance with the guidelines of reporting unexcused absences to the attendance officer in a timely manner. South Panola High will have an Alternative School Staff Member and a backup for the South Panola High's Attendance Clerk in her absent to report unexcused absences in a timely manner to the attendance officer.

Reporting of Suspensions

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

Pope School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer as they occurred.

Explanation: It was found that the suspension happened before an inclement weather day and the next day back to school there was a human error of forgetting to report the suspension to the attendance officer.

Corrective Actions: South Panola District will conduct audits to monitor the reporting of suspensions. Also a meeting will be scheduled with the State Attendance Officer to explain to the district procedures for reporting suspensions in a timely manner.

Batesville Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 21 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Explanation: It was found that there was a lapse between the Alternative School and Batesville Jr. High on reporting suspension to the State Attendance Officer.

Corrective Actions: New guidelines between the communication of Alternative School and Batesville Jr. High will be addressed. South Panola District will conduct audits to monitor the reporting of suspensions. Also a meeting will be scheduled with the State Attendance Officer to explain to the district procedures for reporting suspensions in a timely manner.

I was unable to determine if South Panola High is following policy regarding the reporting of suspensions.

Explanation: Policy regarding the reporting of suspensions could not be determined because the Attendance Clerk was not present on the day for auditor's interview.

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 at Pope School, 3 out of 20 classes did not assign textbooks to all students enrolled.

Explanation: It was found that the three classrooms only had a classroom set of the textbooks.

Corrective Actions: Pope School reviewed providing every student with textbooks but due to budget cuts in recent years, classroom sets of textbooks have been purchased for some elective courses. Students and teachers are both informed that students may request to take home a textbook when needed.

Of the classes reviewed at Batesville Jr. High, 10 out of 20 classes did not assign textbooks to all students enrolled.

Explanation: It was found that the ten classrooms only had classroom sets of the textbooks.

Corrective Actions: Batesville Jr. High reviewed providing every student with textbooks but due to budget cuts in recent years, classroom sets of textbooks have been purchased for some elective courses. Students and teachers are both informed that students may request to take home a textbook when needed.

Of the classes reviewed at South Panola High, 10 out of 20 classes did not assign textbooks to all students enrolled.

Explanation: It was found that one of the ten classes did not assign textbooks to students and the other nine classes have classroom sets of textbooks.

Corrective Actions: South Panola High has one class that has a computer based curriculum so the resources are all online. South Panola High reviewed providing every student with textbooks but due to budget cuts in recent years, classroom sets of textbooks have been purchased for some elective courses. Students and teachers are both informed that students may request to take home a textbook when needed.

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:**

Schools

Pope School, Batesville Jr. High, and South Panola High are not in compliance with all required safety laws and policies.

Explanation: It was found that all three schools did not have all the drills required each month to be in compliance with safety law requirements.

Corrective Actions: Pope School, Batesville Jr. High, and South Panola High will make sure that drills are done each time it is required by the safety plan approved by South Panola School Board.

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:

South Panola School District has written internal controls related to property but is not adhering to those controls. 1 out of 20 items reviewed could not be located; the information on the purchase order did not match the information in the inventory system for 6 out of 20 items reviewed; and 1 out of 12 purchase orders could not be located.

Explanation: It was found that the one item not located was stolen and a police report is on file for that item. It was found that the one purchase order that could not be located was incorrectly coded in the system.

Corrective Actions: South Panola School District will cautiously follow the District's written internal control policies and will ensure that all information on our purchases and property documents is consistent.