



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*November 21, 2013*

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**Tunica School District**

Beginning on Monday, November 11, 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 there is a written policy on enrollment requirements and procedures at each school. As a result, I found the following:

Tunica Middle, Dundee Elementary, and Robinsonville Elementary 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:

Tunica Middle and Dundee Elementary are reporting the number of students enrolled accurately.

Robinsonville Elementary is not reporting the number of students enrolled accurately. The enrollment report run on November 21, 2013 shows 583 children enrolled, and the head count performed on November 21, 2013 shows 581 enrolled.

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

Tunica Middle is not following policy regarding student enrollment. Of the records reviewed, 25 out of 27 had missing, incomplete, or invalid proof of residency.

Dundee Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 10 had missing, incomplete, or invalid proof of residency.

Robinsonville Elementary is not following policy regarding student enrollment. Of the records reviewed, 13 out of 27 had missing, incomplete, or invalid proof of residency. 2 student records were not provided.

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 Tunica Middle, 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, 26 out of 27 student's information **did not match** information in the student package.

At Dundee 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, 9 out of 10 student's information **did not match** information in the student package.

At Robinsonville 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, 12 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:

Tunica Middle, Dundee Elementary, and Robinsonville Elementary 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:

Tunica Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 14 did not contain enough information to actually validate the excused absence; and 1 out of 14 did not have a valid excuse on file.

Robinsonville Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 18 excuses did not comply with district and/or school policies; and 2 out of 18 did not have a valid excuse on file.

Dundee Elementary is following policy regarding attendance and absenteeism.

### **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:

Tunica Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Dundee Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Robinsonville Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 4 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:

Tunica Middle, Dundee Elementary, and Robinsonville Elementary 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:

Tunica Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 8 out of 8 were not reported to the school attendance officer as they occurred, as required by law.

Robinsonville Elementary 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 as required by law.

Dundee Elementary did not have any suspensions.

### **Posting of Historical Documents**

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

Tunica Middle is not posting the required historical documents. Of the classrooms reviewed, 2 out of 34 did not have the required historical documents properly displayed.

Dundee Elementary and Robinsonville Elementary 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 Tunica Middle, Dundee Elementary, and Robinsonville Elementary 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 Tunica Middle, 2 out of 20 classes did not assigned textbooks to all students enrolled.



Of the classes reviewed at Robinsonville Elementary, 8 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Dundee Elementary, all classes had textbooks assigned 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

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

Schools

Tunica Middle is not in compliance with all required safety laws and policies.

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

Robinsonville Elementary 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:

Tunica School District has written internal controls related to property but is not adhering to those controls. 5 out of 20 items reviewed did not have completed hand receipts for items located off school premises; the information on the purchase order did not match the information in the inventory system for 7 out of 20 items reviewed; and the inventory system/listing had the incorrect location for 8 out of 20 items reviewed.

**Vehicles**

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

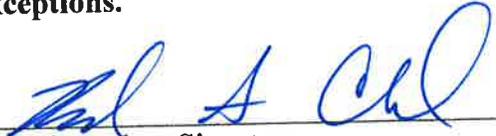
Tunica School District is following policy regarding the marking of district vehicles.

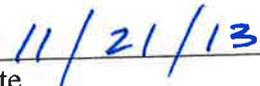
**NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in 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

  
\_\_\_\_\_  
Date



*"Educating Global Leaders"*

**BERNARD STEPHEN CHANDLER**  
OFFICE OF THE SUPERINTENDENT

Mrs. Karol Odom  
P.O. Box 1151  
Ackerman, MS 39735

Mrs. Odom,

This is a response to the audit findings during the recent limited review of student and personnel data from the Tunica County School District, transmitted to the Mississippi Department of Education. It also encompasses a response to the site visit conducted in the district during the week of November 11, 2013. The Tunica County School District works diligently to ensure that our day-to-day operations are in alignment with Mississippi Code, and we will work swiftly to correct any areas of concern cited during the visit. The district leadership team has carefully reviewed the Performance Audit Report that was shared with us during the exit interview, and based on the report, a review of the findings has taken place with representatives from each audited school and department. Representatives will be working on established protocols to implement corrective actions for all areas of concern and ensure future compliance.

The following pages include responses from the Tunica County School District regarding areas of non-compliance and the protocols and practices that will be implemented to ensure future compliance.

With great appreciation,

Mr. Bernard Stephen Chandler  
Superintendent  
Tunica County School District

## **Student Enrollment**

### State Finding:

- Robinsonville Elementary is not reporting the number of students enrolled accurately.

### Corrective Action:

- School representatives are aware of the need to ensure that students have been properly withdrawn from the school on a daily basis. A protocol will be put in place to ensure that all stakeholders are conducting appropriate enrollment/withdrawal business on an on-going basis.

### State Finding:

- Tunica Middle School, Dundee Elementary School, and Robinsonville Elementary School are not following policy regarding student enrollment. Of the records reviewed, some of them had missing, incomplete, or invalid proof of residency.

### Corrective Action:

- Conduct thorough reviews of ALL student records
- Identify students that do not have proofs of residency as required by law and take the necessary steps to acquire the information in a timely manner.

### State Finding:

- At Tunica Middle School, Dundee Elementary School, and Robinsonville 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, student information did not match information in the student package.

### Corrective Action:

- Additional training regarding the online registration system (InfoSnap) will take place.
- An analysis of the process for transfer of information from InfoSnap (online registration system) to SAM7 will take place.
- School secretaries will ensure that parent information in the comprehensive report matches the information in student records.

## **Student Attendance/Absenteeism**

### State Finding:

- Tunica Middle School and Robinsonville Elementary School are not following policy regarding attendance and absenteeism.

### Corrective Action:

- School Attendance Clerks are aware of the required expectations and processes have been put in place to ensure adherence to district policy. Periodic reviews of submitted student excuses will be made at all school sites.

## **School Attendance Reporting**

### State Finding:

- Tunica Middle School, Robinsonville Elementary School and Dundee Elementary School are not following policy regarding the reporting of unexcused absences.

### Corrective Action:

- The district protocol regarding the reporting of unexcused absences has been updated to ensure that timely notification is given to the School Attendance Officer. Periodic inspection of records will be performed to ensure that district policy is being implemented and followed accurately.

## **Reporting of Suspensions**

### State Finding:

- Tunica Middle School and Robinsonville Elementary School are not following policy regarding the reporting of suspensions.

### Corrective Action:

- School representatives have been informed about the requirements regarding the reporting of suspensions and will report (via email) all suspensions to the School Attendance Officer in a timely manner.

## **Posting of Historical Documents**

### State Finding:

- Tunica Middle is not posting the required historical documents.

### Corrective Action:

- The 2 Historical documents that were not posted have been repaired and are currently posted.

## **Teacher Endorsements**

### State Finding:

- All schools were in compliance

## **Textbooks**

### State Finding:

- Tunica Middle School and Robinsonville Elementary School did not assign textbooks to all students enrolled

### Corrective Action:

- The classrooms that did not have assigned textbooks have been issued a classroom set and additional textbooks have been ordered to ensure that all students are assigned textbooks according to Miss. Code.
- Additionally, to support classroom instruction, a variety of resources are purchased and used (i.e. website subscriptions, software, and workbooks). Teachers use these various resources in addition to the textbooks provided to students.

## **Safety**

### State Findings:

- The District is not in compliance with all required safety laws and policies.
- Tunica Middle School, Robinsonville Elementary School, and Dundee Elementary School are not in compliance with all required safety laws and policies.

### Corrective Action:

- Although the Tunica County School District Safety Plan was not board approved during the 2012-2013 school year, it has been board approved for the 2013-2014 and will be reviewed/approved annually moving forward.
- Tunica Middle School, Robinsonville Elementary School, and Dundee Elementary School Safety Plans have been updated to reflect the recommended changes and documentation of all drills will continue to be kept. Periodic audits of conducted drills will take place throughout the school year.

## **Property Internal Controls**

### State Finding:

- The Tunica County School District has written policy for internal controls related to property but is not adhering to those controls.

### Corrective Action:

- The Fixed Asset Coordinator has met with all stakeholders involved in the process of internal controls and provided an update regarding district policy. Protocols have been established to ensure that appropriate documentation is on file regarding the receipting of off campus items and the transfer of items from one location to another (per district policy).

## **Vehicles**

### State Finding:

- The District is following policy regarding the marking of district vehicles and will continue to do so.