



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*May 20, 2014*

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**Yazoo City Municipal School District**

Beginning on Thursday, May 08, 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:

Webster Street Elementary School does have a written policy on enrollment requirements and procedures.

Bettie E Woolfolk Middle School does have a written policy on enrollment requirements and procedures.

Yazoo City High School does 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:

Webster Street Elementary School is reporting the number of students enrolled accurately.

Bettie E Woolfolk Middle School is reporting the number of students enrolled accurately.

Yazoo City High School is not reporting the number of students enrolled accurately. The enrollment report ran on May 14, 2014 shows 593 children enrolled, and the head count performed on May 14, 2014 shows 597 enrolled.

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

Webster Street Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 26 had missing, incomplete, or invalid proof of residency.

Bettie E Woolfolk Middle School is not following policy regarding student enrollment. Of the records reviewed, 13 out of 25 had missing, incomplete, or invalid proof of residency.



Yazoo City High School is not following policy regarding student enrollment. Of the records reviewed, 11 out of 30 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 Webster Street 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, 15 out of 26 student's information **did not match** information in the student package.

At Bettie E Woolfolk Middle 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, 6 out of 25 student's information **did not match** information in the student package.

At Yazoo City 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, 4 out of 30 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:

Webster Street Elementary School does have a written policy on monitoring and reporting student absences.

Bettie E Woolfolk Middle School does have a written policy on monitoring and reporting student absences.

Yazoo City High School 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:

Webster Street Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 17 excuses did not comply with district and/or school policies.

Bettie E Woolfolk Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 27 did not contain enough information to actually validate the excused absence; 6 out of 27 excuses did not comply with district and/or school policies; and 1 out of 27 did not have a valid excuse on file.

Yazoo City High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 31 excuses did not comply with district and/or school policies.



**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

At Yazoo City High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 12 did not earn the minimum number of Carnegie units.

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

At Yazoo City 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:

Webster Street Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 25 out of 26 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Bettie E Woolfolk Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 14 out of 25 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Yazoo City High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 27 out of 44 students reviewed were not reported to the school attendance officer 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:

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

Bettie E Woolfolk Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Yazoo City High School 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:

Webster Street Elementary School did not have any suspensions.

Bettie E Woolfolk Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 6 were not reported to the school attendance officer as they occurred, as required by law.



Yazoo City High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 6 were 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:

Webster Street Elementary School is not posting the required historical documents. Of the classrooms reviewed, 4 out of 26 did not have the required historical documents. Of the classrooms reviewed, 3 out of 26 did not have the required historical documents properly displayed.

Bettie E Woolfolk Middle School is not posting the required historical documents. Of the classrooms reviewed, 5 out of 37 did not have the required historical documents. Of the classrooms reviewed, 5 out of 37 did not have the required historical documents properly displayed.

Yazoo City High School is 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 Webster Street Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Bettie E Woolfolk Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Yazoo City 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 Webster Street Elementary School, 20 out of 20 classes did not assigned textbooks to all students enrolled.



Of the classes reviewed at Bettie E Woolfolk Middle School, 19 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Yazoo City High School, 20 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

Yazoo City Municipal School District is not in compliance with all required safety laws and policies.

Schools

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

Bettie E Woolfolk Middle School is not in compliance with all required safety laws and policies.

Yazoo City 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:

Yazoo City Municipal School District has written internal controls related to property but is not adhering to those controls. 16 out of 20 items reviewed did not follow the district's internal control procedures.

**Vehicles**

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

Yazoo City Municipal School District is not following policy regarding the marking of district vehicles. 1 out of 1 vehicle was not available for review.

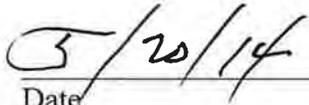


**NOTE:** Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings 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 11183, Jackson, MS 39283, **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

# YAZOO CITY MUNICIPAL SCHOOL DISTRICT

## “Building An Academic Dynasty”

Arthur Cartlidge, Ed. D., Superintendent

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### 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:

**Finding:** All schools in compliance

**Corrective Action:** No action needed.

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

**Finding:** Yazoo City High School is not reporting the number of students enrolled accurately. The enrollment report ran on May 14, 2014 shows 593 children enrolled, and the head count performed on May 14, 2014 shows 597 enrolled.

**Corrective Action:**

The administrative staff will conduct frequent attendance audits during the school year to make sure that the attendance being reported matches what is reported in the student information system. We will work closer with the alternative school, juvenile detention, and other entities that are hosting our students to make sure that the attendance is being recorded accurately.

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

**Finding:** Webster Street Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 26 had missing, incomplete, or invalid proof of residency.

**Corrective Action:**

This will be updated for the 2014-2015 school year.

**Finding:** Bettie E Woolfolk Middle School is not following policy regarding student enrollment. Of the records reviewed, 13 out of 25 had missing, incomplete, or invalid proof of residency.

**Corrective Action:**

Woolfolk Middle School will insure that the proof of residency for enrollment follows policy. The proof documentation will be within the 60 day window, there will be two additional proofs when an affidavit of residency is used in the home owners name, and that in cases of guardianship court documentation is obtained.

**Finding:** Yazoo City High School is not following policy regarding student enrollment. Of the records reviewed, 11 out of 30 had missing, incomplete, or invalid proof of residency.

**Corrective Action:**

The following procedures will be implemented next year in an effort to ensure that Yazoo City High School

follows policy regarding student enrollment next year:

- The guidance office will create a detailed handout for parents that list all of the items that are considered valid proofs of residency. This handout will be issued to parents in advance/during the registration process in an effort to assist them with knowledge of the documentation needed for the enrollment process.
- The guidance office will provide a brief training session with all individuals assisting with the registration process to review the registration process and all of the forms of documentation that are considered valid forms of documentation so that this process can be completed accurately. Those assisting with this process will be trained to refer individuals directly to guidance if they are unsure or an individual has difficulty providing accurate information.
- Absolutely no child will be admitted to Yazoo City High School without complete/valid proof of residency documentation during the 2014-2015 school year and all other future terms. No exceptions will be made unless verification and the reason for the exception are provided in writing by the Central Office.

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:

**Finding:** At Webster Street 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, 15 out of 26 student's information did not match information in the student package.

**Corrective Action:**  
The information in SAM7 will match the information in cumulative records.

**Finding:** At Bettie E Woolfolk Middle 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, 6 out of 25 student's information did not match information in the student package.

**Corrective Action:**  
Woolfolk Middle School will insure that the student's information in the student package is the same as the information kept in the student's record. We will check records on a quarterly basis (after each nine-weeks) to make sure the information is as accurate and up-to-date.

**Finding:** At Yazoo City 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, 4 out of 30 student's information did not match information in the student package.

**Corrective Action:**  
The following procedures will be implemented in an effort to be certain that all information documented in SAM7 matches all of the information on the cumulative record:

- All individuals assisting with the input process will be trained to place all information on both the enrollment and emergency contact form into the computer. Both the enrollment form and the emergency contact form will be placed inside of the cumulative folder to provide documentation of residency.
- All valid addresses and phone numbers available for each parent will be placed on the cumulative card/folder to match the enrollment and emergency contact forms.

- Finally, the guidance office will cross-reference all residency information (addresses/phone numbers) available in the cumulative folders and in SAM7 to ensure that all information matches.

### **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:

**Finding:** All schools in compliance.

**Corrective Action:** No action needed.

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

**Finding:** Webster Street Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 17 excuses did not comply with district and/or school policies.

**Corrective Action:** Webster will follow district policy.

**Finding:** Bettie E Woolfolk Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 27 did not contain enough information to actually validate the excused absence; 6 out of 27 excuses did not comply with district and/or school policies; and 1 out of 27 did not have a valid excuse on file.

**Corrective Action:**

Woolfolk Middle School will check all excuses to ensure that the following items listed in the district handbook and policy are included on the excuses: (a) current date, (b) student's name, (c) date of student's absence, (d) reasons for absence, (e) parent's signature, (f) parent's phone numbers, (g) stamp received on the excuse or sign with the day that the excuse was received by the office. Make sure that all excuses marked in the computer are on file.

Woolfolk Middle School will also work with the district for a policy change from 3 days to 2 days so that the school/district will be in compliance with attendance reporting.

**Finding:** Yazoo City High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 31 excuses did not comply with district and/or school policies.

**Corrective Action:** At Yazoo City High School we will follow all guidelines and procedures outlined in the policy pertaining to excused absences. We will meet with the district office to suggest policy revisions that will bring our district into compliance with state guidelines for excusing student absences.

### Graduation ~ THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>th</sup> GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

**Finding:** At Yazoo City High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 12 did not earn the minimum number of Carnegie units.

**Corrective Action:**

Detailed procedures for the Credit Recovery Program will be established to ensure that each student who completes the process has met all of the requirements for graduation. The process will include the following:

- All students and the parents of those students entering Credit Recovery will review and sign the credit recovery agreement to ensure that both understand and agree to the specific terms of the agreement.
- Close documentation of student progress will be kept/reviewed all throughout the student's participation in the program.
- A final print out of all student assignments, test scores, and a letter of completion will be placed in the student's permanent 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:

**Finding:** Webster Street Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 25 out of 26 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

**Corrective Action:** Webster will make sure that they follow policy when reporting unexcused absences.

**Finding:** Bettie E Woolfolk Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 14 out of 25 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

**Corrective Action:**

Woolfolk Middle School will make sure that after a student accumulates five (5) or more excused absences, the absences will be reported after the 2<sup>nd</sup> day (This is reason for request for policy change from 3 days to 2 days) if no excuse is given. Attendance will also be reported after ten (10) and twelve (12) unexcused days to truancy officers.

**Finding:** Yazoo City High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 27 out of 44 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

**Corrective Action:**

The procedures for reporting unexcused absences to the attendance officer are being followed here at Yazoo City High School. The attendance officer follows all guidelines to submitting proper documentation to the attendance officer; however, our documentation could not be used because the date on the fax machine had not been properly set. This problem has been corrected and we will continue to report unexcused absences to the attendance according to law.

2. I determined whether the school is following policy regarding the reporting of unexcused absences. As a result, I found the following:

**Finding:** At Webster Street Elementary School, I was unable to determined compliance because no referrals were made to the school's attendance officer.

**Corrective Action:** Webster will make sure that policy is being followed and referrals are submitted to the school attendance officer according to policy.

### **Reporting of Suspensions**

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

**Finding:** Bettie E Woolfolk Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 6 were not reported to the school

attendance officer as they occurred, as required by law.

**Corrective Action:**

At Woolfolk Middle School if the MSIS Clerk is not available, the school will still report suspensions on the day they occur on a letterhead note with the student's name and suspension date. The truancy officers will sign verifying receipt of this information.

**Finding:** Yazoo City High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 6 were not reported to the school attendance officer as they occurred, as required by law.

**Corrective Action:**

We will make changes to our current system of reporting suspensions. The two changes are:

- We will record all suspensions into the student information system in a timely manner, and report them to the attendance officer at the end of each day instead of waiting until the next morning.
- We will also start suspensions the following day of the infraction instead of the day that the infraction occurred to make sure that all suspensions are reported the same day instead of a day later.

**Posting of Historical Documents**

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

**Finding:** Webster Street Elementary School is not posting the required historical documents. Of the classrooms reviewed, 4 out of 26 did not have the required historical documents. Of the classrooms reviewed, 3 out of 26 did not have the required historical documents properly displayed.

**Corrective Action:** Webster will provide the historical documents for the four classrooms that did not have them posted. Webster will also ensure the framing of the three historical documents that did not have frames.

**Finding:** Bettie E Woolfolk Middle School is not posting the required historical documents. Of the classrooms reviewed, 5 out of 37 did not have the required historical documents. Of the classrooms reviewed, 5 out of 37 did not have the required historical documents properly displayed.

**Corrective Action:** Some of the teachers removed all items from the walls in preparation for MCT2 testing and as a result the historical documents were not in site. In the future, this historical documentation will not be taken down. Additionally, the historical documents will be properly displayed without being in a frame as required by law.  
The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age, or disability.

**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:

**Finding:** All schools are in compliance.

**Corrective Action:** No action needed.

**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:

**Finding:** Of the classes reviewed at Webster Street Elementary School, 20 out of 20 classes did not

assigned textbooks to all students enrolled.

**Corrective Action:** Budgetary issues will not allow us to purchase textbooks for every child. However, to ensure that every child has access to a textbook, we order enough for a classroom set.

**Finding:** Of the classes reviewed at Bettie E Woolfolk Middle School, 19 out of 20 classes did not assigned textbooks to all students enrolled.

**Corrective Action:** Financial restraints limit us to classroom sets in most classrooms. We will assign textbooks to every student in classes that books are available.

**Finding:** Of the classes reviewed at Yazoo City High School, 20 out of 20 classes did not assigned textbooks to all students enrolled.

**Corrective Action:** Although we did not assign textbooks to all students, we have made our best efforts to ensure that all students had access to a textbook through classroom sets. This is also an adoption year for our math books and we have placed an order that will ensure that all students have a textbook. We have purchased CCSS books for English but did not distribute them because we were not fully implementing CC until 2014-2015.

### **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**

**Finding:** Yazoo City Municipal School District is not in compliance with all required safety laws and policies.

**Corrective Action:** The District will make sure that it is in compliance with all required safety laws and policies. The district safety plan will include current phone numbers, a reunification point, and contact information.

#### **Schools**

**Finding:** Webster Street Elementary School is not in compliance with all required safety laws and policies.

**Corrective Action:** Webster will have monthly fire drills, and tornado/lock down drills twice a year.

**Finding:** Bettie E Woolfolk Middle School is not in compliance with all required safety laws and policies.

**Corrective Action:** Woolfolk Middle School will be in compliance with all required safety laws and policies by having (a) fire drills monthly, (b) tornado drills quarterly, (c) lock down drills twice a year, (d) a current safety plan specific to the school. The school safety plan will include current phone numbers, a reunification point, and contact information.

**Finding:** Yazoo City High School is not in compliance with all required safety laws and policies.

**Corrective Action:** To come into compliance with the safety laws, we plan to do the following at Yazoo City High School:

- Make sure all of our safety drills are being conducted monthly and recorded for documentation.
- Meet with district office personnel to make revisions to our school safety plan to make sure that it is specific to Yazoo City High School.

### **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:

**Finding:** Yazoo City Municipal School District has written internal controls related to property but

is not adhering to those controls. 16 out of 20 items reviewed did not follow the district's internal control procedures.

**Corrective Action:** The District will adhere to all internal controls and procedures related to district property.

### **Vehicles**

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

**Finding:** Yazoo City Municipal School District is not following policy regarding the marking of district vehicles. 1 out of 1 vehicle was not available for review.

**Corrective Action:** The District will make sure that all items for deletion are carefully reviewed, verified, and checked before submission for deletion. The vehicle for deletion VIN# is not the vehicle sold during the surplus sale. The actual van that was on inventory that Ms. Stewart needed to see was the blue Lumina Van with the VIN # 1GNDU06L8ST11063 that was sold. The van that went before the board is still in use and housed on the bus lot. The corrected vehicle and VIN# that was deleted will be submitted at the next board meeting which is June 19, 2014.