



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 08, 2014

Franklin County School District

Beginning on Monday, December 01, 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:

Franklin Upper Elementary School does have a written policy on enrollment requirements and procedures.

Franklin County Middle School does have a written policy on enrollment requirements and procedures.

Franklin High School does have a written policy on enrollment requirements and procedures.

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

Franklin Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 15 had missing, incomplete, or invalid proof of residency.

Franklin County Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 10 had missing, incomplete, or invalid proof of residency.

Franklin High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 22 had missing, incomplete, or invalid proof of residency.

3. I determined whether the selected student's information is in the student package and is the same as the information kept in the student's record. As a result, I found the following:

At Franklin Upper 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, 3 out of 15 student's information **did not match** information in the student package.

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



At Franklin High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

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:

Franklin Upper Elementary School does have a written policy on monitoring and reporting student absences.

Franklin County Middle School does have a written policy on monitoring and reporting student absences.

Franklin 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:

Franklin Upper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 20 out of 30 excuses did not comply with district and/or school policies; and 10 out of 30 did not have a valid excuse on file.

Franklin County Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 22 excuses did not comply with district and/or school policies; and 11 out of 22 did not have a valid excuse on file.

Franklin High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 47 out of 47 did not contain enough information to actually validate the excused absence.

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 Franklin High School, all graduation records were not complete. Of the records reviewed, 8 out of 8 of student's records reviewed did not have completed Summary of High School Units.

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:

Franklin County Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.



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

Franklin County Middle 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:

Franklin County Middle School 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:

Franklin Upper Elementary School is posting the required historical documents.

Franklin County Middle School is posting the required historical documents.

Franklin 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 Franklin Upper Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Franklin County Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Franklin 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 Franklin Upper Elementary School, 17 out of 20 classes did not assigned textbooks to all students enrolled.



Of the classes reviewed at Franklin County Middle School, 19 out of 19 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Franklin High School, 17 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

Franklin County School District is not in compliance with all required safety laws and policies. The district did not have the most recent Safety Plan approved by the school board with signatures, a listing of Programs that Promote Compliant Behavior and Reduce Prohibited Conduct, threats unique to the geographical location of the school and a designated family reunification point, as required by State law and/or the Department of Education policy.

Schools

Franklin Upper Elementary School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, and all documented fire drills, as required by State law and/or Department of Education policy.

Franklin County Middle School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, as required by State law and/or Department of Education policy.

Franklin High School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, as required by State law and/or Department of Education policy.

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:

Franklin 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:

Franklin 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 11183, Jackson, MS 39283, by 12/15/2014. **If you do not respond within two weeks after this date, the response for the audit report will state that you chose not to respond.** If you have questions or comments, please feel free to contact me 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

Please check the box if you received a survey from your auditor.

Franklin County School District
P.O. Box 605
Meadville, MS 39653

Ray Carlock
Superintendent

(601) 384-2340
FAX (601) 384-2393

December 11, 2014

Franklin County School District
Response to Performance Audit Findings

On December 1, 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.

Based on the review and findings the following corrections/revisions have been made or will be implemented in the future.

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:

Franklin Upper Elementary School does have a written policy on enrollment requirements and procedures.

Franklin County Middle School does have a written policy on enrollment requirements and procedures.

Franklin County High School does have a written policy on enrollment requirements and procedures.

Correction

No corrective action needed.

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

Franklin Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed 4 out of 15 had missing, incomplete, or invalid proof of residency.

Franklin County Middle School is not following policy regarding student enrollment. Of the records reviewed 1 out of 10 had missing, incomplete, or invalid proof of residency.

Franklin County High School is not following policy regarding student enrollment. Of the records reviewed 3 out of 22 had missing, incomplete, or invalid proof of residency.

Correction

In the future, all schools in Franklin County School District will adhere to the District's policy on student enrollment.

3. I determined whether the selected student's information is in the student package and is the same as the information kept in the student's record. As a result, I found the following:

At Franklin Upper 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, 3 out of 15 student's information **did not match** information in the student package.

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

At Franklin County High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

Correction

At Franklin Upper Elementary School the information in the student package and the student record has been corrected to be the same.

No corrective action needed at Franklin County Middle School.

No corrective action needed at Franklin County High School.

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:

Franklin Upper Elementary School does have a written policy on monitoring and reporting student absences.

Franklin County Middle School does have a written policy on monitoring and reporting student absences.

Franklin County High School does have a written policy on monitoring and reporting student absences.

Correction

No corrective action needed

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

Franklin Upper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 20 out of 30 excuses did not comply with district and/or school policies; and 10 out of 30 did not have a valid excuse on file.

Franklin County Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 22 excuses did not comply with district and/or school policies; and 11 out of 22 did not have a valid excuse on file.

Franklin County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 47 out of 47 did not contain enough information to actually validate the excused absence.

Correction

In the future, all excuses will be reviewed to ensure they are in compliance with the District's policy on attendance and absenteeism.

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

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

At Franklin County High School, all graduation records were not complete. Of the records reviewed, 8 out of 8 student's records reviewed did not have completed Summary of High School Units.

Correction

At Franklin County High School, the Guidance Counselor is entering data on each student's record. In the future, this will be done every school year.

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:

Franklin County Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.

Correction

In the future, Franklin County School District will report to the school attendance officer when a student has five (5) unexcused absences.

2. I determined whether the school attendance officer is following policy regarding reporting of unexcused absences.

Franklin County Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Correction

No corrective action needed.

Reporting of Suspensions

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

Franklin County Middle School is following policy regarding the reporting of suspensions.

Correction

No corrective action needed.

Posting of Historical Documents

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

Franklin Upper Elementary School is posting the required historical documents.

Franklin County Middle School is posting the required historical documents.

Franklin County High School is posting the required historical documents.

Correction

No corrective action needed.

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 Franklin Upper Elementary School, all the teachers reviewed have proper endorsements for the subject they teach.

At Franklin County Middle School, all the teachers reviewed have proper endorsements for the subject they teach.

At Franklin County High School, all the teachers reviewed have proper endorsements for the subject 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.

Correction

No corrective 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:

Of the classes reviewed at Franklin Upper Elementary School, 17 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Franklin County Middle School, 19 out of 19 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Franklin County High School, 17 out of 20 classes did not assign textbooks to all students enrolled.

Note: If you re 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.

Correction

At this time the textbooks available for purchase are not aligned with the curriculum that is required to be taught. Franklin County School District purchases workbooks and online programs that are aligned with the curriculum to be used in the classrooms.

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

Franklin County School District is not in compliance with all required safety laws and policies. The district did not have the most recent Safety Plan approved by the school board with signatures, a listing of Programs that Promote Compliant Behavior and Reduce Prohibited Conduct, threats unique to the geographical location of the school and a designated family reunification point, as required by State law and/or the Department of Education policy.

Correction

Franklin County School District's 2014-2015 Safety Plan had been approved by the school board, however the signature page had not been completed. The signature page has been completed and is attached. The District's safety plan will be revised for the next school year to include a listing of Programs that Promote Compliant Behavior and Reduce Prohibited Conduct, threats unique to the geographical location of the school, and a designated family reunification point.

Schools

Franklin Upper Elementary School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, and all documented fire drills, as required by State law and/or Department of Education policy.

Franklin County Middle School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, as required by State law and/or Department of Education policy.

Franklin County High School is not in compliance with all required safety laws and policies. The school did not have threats unique to the geographical location of the school, as required by State law and/or Department of Education policy.

Correction

In the future, Franklin Upper Elementary School's safety plan will include threats unique to the geographical location of the school and will document all fire drills.

In the future, Franklin County Middle School's safety plan will include threats unique to the geographical location of the school.

In the future, Franklin County High School's safety plan will include threats unique to the geographical location of the 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:

Franklin County School District has written internal controls related to property and is adhering to those controls.

Correction

No corrective action needed.

Vehicles

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

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

Correction

No corrective action needed.

Sincerely,



Murray "Ray" Carlock
Superintendent of Education

Enclosure: Copy of Signature page

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BOARD ORDER APPROVING THE FRANKLIN COUNTY SCHOOL DISTRICT FOOD SERVICE PROCUREMENT PLAN:

The Board next took up for consideration the approval of the Franklin County School District Food Service Procurement Plan. The Board found that the District will purchase food and other items for use in the Child Nutrition Program in compliance with USDA Title 7 CFR Part 3016 and Mississippi State Law, using the procedures outlined in the Procurement Plan and the Chart of Procedures. Upon recommendation by Susan Cummins and concurrence from the Superintendent of Education, Murray E. Carlock, a motion was made by Gloria S. Hayes and a second by Vanessa A. Walker, the Board approved the Franklin County School District Food Service Procurement Plan. A copy of the Franklin County School District Food Service Procurement Plan is attached hereto and incorporated herein by reference.

ORDERED this the 22nd day of July, 2014.

District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Nay
District 5	Tyrone D. Shell	Aye

BOARD ORDER APPROVING THE FRANKLIN COUNTY SCHOOL DISTRICT 2013-2014 INDIVIDUAL SCHOOL SAFETY AND EMERGENCY PLANS:

The Board next took up for consideration the approval of the Franklin County School District 2014-2015 Individual School Safety and Emergency Plans for the Lower Elementary, Upper Elementary, Middle School, High School, and Career Technical Center. Upon recommendation by the Superintendent of Education, Murray E. Carlock, after discussion, a motion was made by Vanessa A. Walker and a second by Gloria S. Hayes, the Board approved the Franklin County School District 2014-2015 Individual School Safety and Emergency Plans for the Lower Elementary, Upper Elementary, Middle School, High School, and Career Technical Center. The Board found that portions of the 2014-2015 Individual School District School Safety Plans are confidential and not subject to the public records Act.

ORDERED this the 22nd day of July, 2014.

District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Aye
District 5	Tyrone D. Shell	Aye

BOARD ORDER TO APPROVE STUDENT TRANSFERS INTO THE DISTRICT REQUESTS:

The Board next took up for consideration the matter of approving student transfers into the district, pursuant to Board Policy. The Board found that each of the transfer requests complied with the Franklin County School District policy. Upon a motion by R. Tyler Scott and a second by Gloria S. Hayes, the Board approved the student transfer requests into district. A copy of the list of student transfers into the district is attached hereto and incorporated herein by reference.

ORDERED this the 22nd day of July, 2014.

District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Aye
District 5	Tyrone D. Shell	Aye

BOARD ORDER TO APPROVE STUDENT TRANSFERS OUT OF DISTRICT REQUESTS:

The Board next took up for consideration the matter of approving student transfer requests out of the district, pursuant to Board Policy. The Board found that each of the transfer requests complied with the Franklin County School District policy. Upon a motion by R. Tyler Scott and a second by Gloria S. Hayes, the Board approved the out of district student transfer requests. A copy of the list of student transfers out of the district is attached hereto and incorporated herein by reference.

ORDERED this the 22nd day of July, 2014.

District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Aye
District 5	Tyrone D. Shell	Aye

BOARD ORDER TO PURCHASE (2) SCHOOL BUSES: Upon recommendation from, Todd Haygood, Transportation Director, and Murray E. Carlock, Superintendent of Education, and a motion made by Gloria S. Hayes and second by Vanessa A. Walker, the Board authorized the purchase of two (2) new school buses as listed below with District Maintenance Funds for transportation:

2 – 2015 Thomas 77 Passenger - \$160,000.00

A copy of the applications, dated July 15, 2014 to purchase two (2) new school buses are attached hereto and incorporated herein by reference.

ORDERED this the 22nd day of July, 2014.

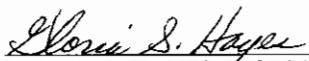
District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Aye
District 5	Tyrone D. Shell	Aye

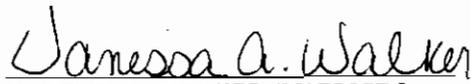
BOARD ORDER TO ADJOURN UNTIL AUGUST 5, 2014: With no other business before the Board, a motion was made by R. Tyler Scott and second by Gloria S. Hayes to adjourn until August 5, 2014, at 5:00 p.m. A copy of said notice is attached hereto and incorporated herein.

ORDERED this the 22nd day of July, 2014.

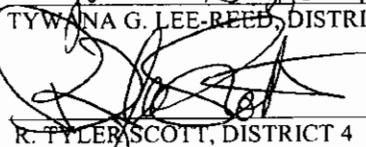
District 1	Gloria S. Hayes	Aye
District 2	Vanessa A. Walker	Aye
District 3	Tywana G. Lee-Reed	Aye
District 4	R. Tyler Scott	Aye
District 5	Tyrone D. Shell	Aye


 TYRONE D. SHELL, PRESIDENT

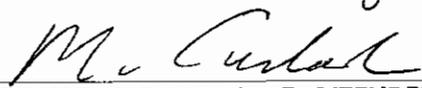

 GLORIA S. HAYES, DISTRICT 1


 VANESSA A. WALKER, DISTRICT 2


 TYWANA G. LEE-REED, DISTRICT 3


 R. TYLER SCOTT, DISTRICT 4

ATTEST:


 MURRAY E. CARLOCK, SUPERINTENDENT OF EDUCATION