



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 3, 2015

Lafayette County School District

Beginning on Wednesday, February 18, 2015, 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:

Lafayette County High, Upper, and Lower 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:

Lafayette County High is not following policy regarding student enrollment. Of the records reviewed, 13 out of 23 had missing, incomplete, or invalid proof of residency.

Lafayette Upper Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 30 had missing, incomplete, or invalid proof of residency.

Lafayette Lower Elementary is not following policy regarding student enrollment. Of the records reviewed, 15 out of 33 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 Lafayette County 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, 1 out of 23 student's information **did not match** information in the student package.

At Lafayette Upper Elementary and Lafayette Lower Elementary, 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:



Lafayette County High, Upper, and Lower 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:

Lafayette County High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 48 excuses did not comply with district and/or school policies.

Lafayette Upper Elementary is following policy regarding attendance and absenteeism.

Lafayette Lower Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 47 excuses did not comply with district and/or school policies.

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:

Lafayette County High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 13 out of 22 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lafayette Upper Elementary is following policy regarding the reporting of unexcused absences.

Lafayette Lower Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 17 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:

Lafayette County'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:

Lafayette County High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 were not reported to the school attendance officer when they occurred, and 3 out of 3 suspensions were not coded as an *unexcused absence*, as required by law.

Lafayette Upper Elementary and Lafayette Lower Elementary are 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:

Lafayette County High, Upper, and Lower 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 Lafayette County High, Upper, and Lower, 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 Lafayette County High, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Lafayette Upper Elementary, 4 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Lafayette Lower Elementary, 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

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

Schools

Lafayette County High is not in compliance with all required safety laws and policies. The school did not conduct all safety drills, as required by State law and/or Department of Education policy.



Lafayette Upper Elementary is not in compliance with all required safety laws and policies. The school did not conduct all safety drills, as required by State law and/or Department of Education policy.

Lafayette Lower Elementary is not in compliance with all required safety laws and policies. The school did not conduct all safety drills, 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:

Lafayette County School District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 4 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:

Lafayette 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.

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, by 3/10/2015** . **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

3/3/15

Date

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



Lafayette County School District

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Adam Pugh, Ph.D.
Superintendent

To: Karol Odom
Office of the State Auditor

From: Adam Pugh 

Date: March 4, 2015

Re: Response to Audit

Response #1
Student Enrollment #2

A few years ago, Lafayette County Schools changed our residency requirements to primary and secondary proofs of residency. It appears that we have created a problem for ourselves in that some of our primary requirements have us using deeds, homestead exemptions, and other documents that may not be current. We will examine our local policies and procedures and make changes as needed to aide in our compliance with this audit finding.

Response #2
Student Enrollment #3

Our principals, counselors, and support staff at Lafayette High School will all receive additional training to ensure addresses on student records and addresses in our student data package match.

Response #3
Student Attendance #2

Lafayette County Schools will work with parents, counselors, principals, and support staff on what is acceptable for absenteeism notes to be considered excused. We will work with all schools to be consistent district wide on the number of days a student is allowed to bring a note following an absence. Consistency in this area will assist our school district to be in compliance with this audit finding.

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Response #3
School Attendance Reporting #1

Lafayette County Schools will review and revise the number of days allowed for students to bring notes following an absence. We will work with the Lafayette County School attendance officer to make sure that the number of days we allow students to bring notes following an absence is in compliance with the policy on reporting unexcused absences.

Response #4
Reporting of Suspensions

We have contacted the vendor of our student data base package to help us eliminate the problem. Patrick Robinson, Lafayette High School principal, actually performed a mock suspension on a student to show Mrs. Odom that we were reporting suspensions as unexcused. Hopefully, today March 4, 2015 we will have this finding resolved.

Response #5
Textbooks

Lafayette County School District seeks to provide the most comprehensive, relevant, and engaging education possible for our students. With that in mind, traditional textbooks no longer meet the needs of certain groups of learners. In grades K-5, it is our belief students still learn best from traditional printed texts such as textbooks, picture books, trade books, chapter books, basals, and consumable workbooks. We look for ways to supplement the printed materials through multi-media options such as Chromebooks and Smartbooks. In middle and high school, our innovative teachers use even more multi-media and many prefer free online textbooks delivered through Chromebooks. In the secondary setting, teachers use textbooks more as a supplement rather than a core teaching tool. Due to budget cuts, we are unable to provide copies to send home, but we do make efforts to send books home when needed for remediation and homework.

Response #6
Safety

Lafayette County School District makes safety for students and staff our number one priority each and every day. The past couple of months of extreme inclement weather has prevented us from conducting our monthly fire drills. Rainy days, extreme cold, snow, and sleet since early January prevented us from conducting our drills.

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Again, we make safety our priority each day. Required monthly fire drills in my opinion are excessive. We cannot conduct fire drills each month without cutting into instructional time. Fire drills for our schools require a minimum of thirty (30) minutes for each drill. Monthly fire drills will also be very difficult to perform during the new testing system that we are using. Monthly fire drills will interrupt the new testing schedule that is in place for this school year. I respectfully request statewide relief from the monthly fire drill requirement.

Response #7

Property Internal Controls

Lafayette County Schools will review and revise our policy and procedures with our internal controls with inventory. We will also conduct periodic inventory checks to update inventory locations.