



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 24, 2014

Louisville Municipal School District

Beginning on Wednesday, October 15, 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:

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

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

Nanah Waiya Attendance Center 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:

Eiland Middle School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 20 had missing, incomplete, or invalid proof of residency.

Louisville High School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 25 had missing, incomplete, or invalid proof of residency.

Nanah Waiya Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 6 out of 27 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 Eiland 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, 1 out of 20 student's information **did not match** information in the student package.

At Louisville 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, 9 out of 25 student's information **did not match** information in the student package.



At Nanih Waiya Attendance Center, 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 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:

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

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

Nanih Waiya Attendance Center 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:

Eiland Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 20 out of 21 did not contain enough information to actually validate the excused absence; and 1 out of 21 did not have a valid excuse on file.

Louisville High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 33 did not contain enough information to actually validate the excused absence.

Nanih Waiya Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 35 did not contain enough information to actually validate the excused absence; and 1 out of 35 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:

Eiland Middle School is following policy regarding the reporting of unexcused absences.

Louisville High School is following policy regarding the reporting of unexcused absences.

Nanih Waiya Attendance Center is following policy regarding the reporting of 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:

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



Louisville High School attendance officer is following policy regarding the reporting of unexcused absences.

Nanih Waiya Attendance Center 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:

Eiland Middle School is following policy regarding the reporting of suspensions.

Louisville High School is following policy regarding the reporting of suspensions.

Nanih Waiya Attendance Center 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:

Eiland Middle School is posting the required historical documents.

Louisville High School is posting the required historical documents.

Nanih Waiya Attendance Center 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 Eiland Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Louisville High School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Nanih Waiya Attendance Center, all the teachers reviewed did not have proper endorsements for the subjects they teach. 1 out of 4 did not have the required endorsement for the course(s) they instruct.

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

Of the classes reviewed at Louisville High School, 19 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Nanih Waiya Attendance Center, 7 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

Louisville Municipal School District is not in compliance with all required safety laws and policies. The district did not have a Safety Plan on file which is updated annually or approved by the school board, a safety plan which contains a district and school policies and procedures manual, a listing of programs that promote compliant behavior and reduce prohibited conduct, a crisis response plan which include all staff actions and a protocol for fire, bomb threat/explosion, tornado/hurricane/inclement weather, armed/unarmed intruder, earthquake, interior/exterior hazardous materials, 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

Eiland Middle School is not in compliance with all required safety laws and policies. The school did not include all staff actions and a protocol for fire, earthquake, interior/exterior hazardous materials, threats unique to the geographical location of the school and a designated family reunification point, as required by State law and/or Department of Education policy.

Louisville High School is not in compliance with all required safety laws and policies. The school did not include all staff actions and a protocol for bomb threat/explosion, armed/unarmed intruder, interior/exterior hazardous materials, threats unique to the geographical location of the school, a designated family reunification point, documented fire, tornado and lockdown/intruder drills, as required by State law and/or Department of Education policy.



Nanih Waiya Attendance Center is not in compliance with all required safety laws and policies. The school did not have all documented fire 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:

Louisville Municipal 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:

Louisville Municipal 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 10/31/2014**. **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.

Ker McMulla
Superintendent Signature

10-29-14
Date

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

Louisville Municipal School District

P. O. Box 909
112 South Columbus Avenue
Louisville, MS 39339
Ken McMullan, Superintendent

EVERY CHILD – EVERY CHANCE – EVERY DAY

TO: Mrs. Keyla Bradford
FROM: Dr. Nola Bryant, ^{TR}Accountability Coordinator
DATE: November 10, 2014
CC: Earlene Stewart, Ken McMullan, Penny Hill
RE: Response to Audit Findings (October 24, 2014)

The Louisville Municipal School District (LMSD) makes the following response to the finding from the Performance Audit and task assigned to correct all report findings, immediately.

Student Enrollment:

2. All Schools in Louisville Municipal School District enrollment records have been reconcile to match the policy regarding student enrollment. Records of students enrolled have been completed to correct missing incomplete and invalid proof of residency. All students enrollment will follow the policy from this time forward.

3. Student's information in the student package was not the same as the information kept in the student's record.

Each school counselor has corrected the information on student enrollment package to reflect the same information on the student's record. The district's

accountability personnel will monitor the process throughout the year to maintain the fidelity of this process.

Student Attendance/ Absenteeism:

2. It was determined that the school written policy regarding attendance and absenteeism did not contain enough information to actually validate unexcused absence.

The Louisville School District will follow the absentee and unexcused policy set forth to comply with the state Accountability guidelines.

Teacher Endorsements

1. It was determined that Nanih Waiya had a teacher without proper endorsement.

The LMSD has requested license for the teacher from MDE Teacher licensure office for the proper endorsement for this one (1) teacher. The district made calls and spoke to a license specialist, Mrs. Neal, who told us the teacher is endorsed for Reading and could teach Elementary 5th grade at the beginning of school in July. Every effort was made to secure this position. We had a teacher to leave from the school in late July due to medical reasons. The district will follow the guidelines for all certified endorsement of teachers in the future.

Textbooks

1. Teachers were not assigning classroom textbooks to all students.

Classroom teachers had sets of books in classes that were available for all students, however, they had not issued at some schools textbooks. Some schools were waiting for book fines before issuing. It has always been our policy to give students book as they are purchase for that purpose. The district Textbook and Curriculum personnel did visit and made sure and will continue to make sure that each student is issued a textbook regardless of the fines.

Safety

The Louisville Municipal School District has completed a District Safety and MDE Crisis Response Manual. All Schools have now completed a Crisis Management Plan in Compliance to the Audit. A copy of the manual to be board approve is enclosed for your review. We have constructed our plan from The MDE Crisis Manual Template found on the MDE Healthy and Safe School site. This manual will hold all accountable for the content there in. All schools do conduct drills and will be reviewing and implementing this plan on a yearly basis with training accordingly.

Please contact me via email: nbryant@louisville.k12.ms.us or by phone at (601) 773-3411 ext. 18104, if you need anything from me that was not addressed within this letter.

Thank you.