



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*November 07, 2014*

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**Philadelphia Public School District**

Beginning on Tuesday, November 04, 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:

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

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

Philadelphia 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:

Philadelphia Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 21 had missing, incomplete, or invalid proof of residency.

Philadelphia Middle School is following policy regarding student enrollment.

Philadelphia High School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 16 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 Philadelphia Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Philadelphia Middle 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:

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

Philadelphia 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:

Philadelphia Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 41 did not contain enough information to actually validate the excused absence; and 2 out of 41 excuses did not comply with district and/or school policies.

Philadelphia High School is following policy regarding attendance and absenteeism.

**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:

All students selected at Philadelphia High School met graduation requirements.

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

At Philadelphia 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:

Philadelphia Elementary School is following policy regarding the reporting of unexcused absences.

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

Philadelphia High School 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:

Philadelphia Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

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



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

**Posting of Historical Documents**

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

Philadelphia Elementary School is posting the required historical documents.

Philadelphia Middle School is posting the required historical documents.

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

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

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

Of the classes reviewed at Philadelphia Middle School, 3 out of 16 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Philadelphia High School, 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

Philadelphia Public 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 listing of Programs that Promote Compliant Behavior and Reduce Prohibited Conduct and a designated family reunification point, as required by State law and/or the Department of Education policy.

Schools

Philadelphia Elementary School is in compliance with all required safety laws and policies.

Philadelphia Middle School is in compliance with all required safety laws and policies.

Philadelphia High School is not in compliance with all required safety laws and policies. The school did not include a designated family reunification point, 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:

Philadelphia Public 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:

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

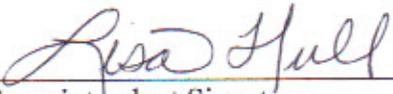
**NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in 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 11/14/2014. **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

11-7-14  
\_\_\_\_\_  
Date

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



## PHILADELPHIA PUBLIC SCHOOL DISTRICT

Lisa Hull, Superintendent of Education

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248 Byrd Avenue • Philadelphia, MS 39302 • 601-656-2955 • Fax 601-656-3141

November 10, 2014

Ms. Earlene Stewart  
Performance Audit Division  
Office of the State Auditor  
P.O. Box 956  
Jackson, MS 39205

Dear Ms. Stewart:

I have reviewed the audit findings from the audit conducted in the Philadelphia Public School District November 4-7, 2014. Attached is a document that provides detailed descriptions of plans that will be implemented or actions that have already been taken to correct the findings identified in the audit report.

I would like to thank you for your professionalism and willingness to work with us in our efforts to strengthen various areas of reporting. If you have any questions or require additional information, please call Kellie Penson or I.

Sincerely,

Lisa Hull  
Superintendent of Education

**PHILADELPHIA PUBLIC SCHOOL DISTRICT**  
**Formal Audit Comments**  
**November 10, 2014**

**Student Enrollment**

1. *Student enrollment records.*

The Philadelphia Public School District will conduct a Summer Registration Program for all students. Proof of Residency will be part of the required documents that parents/guardians must provide. Only residency documentation that meets the requirement will be accepted. If students enroll during the school year, residency documentation will be required and verified at the time of enrollment.

Students that "doubled-up," will provide an affidavit of living arrangements. This will allow the schools to accept residency documentation of the individuals with whom the student/s live. The requirement will also be reviewed with principals annually.

**Student Attendance/Absenteeism**

1. *Attendance and Absenteeism Policy*

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The principal and data entry personal will be provided with the procedures that must be followed in regard to policy implementation.

**Textbooks**

1. *Student assigned a textbook.*

The district has and will continue its commitment to ensure that all students have a textbook. This year has been an unusual year due to the transition to *Common Core State Standards*.

In regard to textbooks that were assigned, we concur that the primary issue was record keeping. The principals have already addressed this with the teachers. Each school will be required to develop a record keeping system for textbook assignment. One component of the system will address the enrollment of new students and the withdrawal of students.

**Safety**

1. *Compliance with all required safety laws and policies.*

The district and school safety plans will be reviewed and revised to bring the plans into compliance. On November 20<sup>th</sup>, MDE personnel from the Office of Safe and Orderly Schools will be in the district to review the plans and provide guidance to bring the plans inline with the required safety components.