



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 21, 2014

Winona School District

Beginning on Tuesday, November 18, 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:

Winona Elementary and Winona High 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:

Winona Elementary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 34 had missing, incomplete, or invalid proof of residency.

Winona High is not following policy regarding student enrollment. Of the records reviewed, 7 out of 24 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 Winona Elementary, 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 34 student's information **did not match** information in the student package.

At Winona 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, 2 out of 24 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:

Winona Elementary and Winona High 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:

Winona Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 21 out of 38 did not contain enough information to actually validate the excused absence; 11 out of 38 excuses did not comply with district and/or school policies.

Winona High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 23 out of 32 did not contain enough information to actually validate the excused absence; 7 out of 32 excuses did not comply with district and/or school policies; and 1 out of 32 did not have a valid excuse on file.

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:

Winona Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 2 students reviewed was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Winona High 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:

The Winona Elementary and Winona High 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:

Winona Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 was not reported to the school attendance officer when it occurred.

Posting of Historical Documents

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

Winona Elementary 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 Winona Elementary and Winona High, 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 Winona Elementary, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Winona High, 6 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

Winona School District is not in compliance with all required safety laws and policies. The district did not have an updated safety plan approved by the Board, as required by State law and/or the Department of Education policy.

Schools

Winona 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.

Winona 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.

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:

Winona 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:

Winona 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 12/1/2014.** **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.

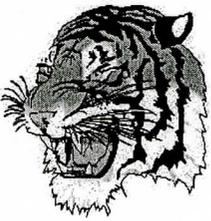


Superintendent Signature

11/21/2014

Date

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



WINONA SCHOOL DISTRICT

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Teresa Jackson, Ph.D., Superintendent

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December 1, 2014

In response to the findings of the Office of the State Auditor's Performance Audit Division review which was conducted November 18 – November 21, 2014, the Winona School District submits the following responses and corrective actions:

Student Enrollment

1. No response needed.
2. I determined whether the school is following the policy regarding student enrollment records. As a result, I found the following:

Winona Elementary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 34 had missing, incomplete, or invalid proof of residency.

Winona High is not following policy regarding student enrollment. Of the records reviewed, 7 out of 24 had missing, incomplete, or invalid proof of residency.

Each school will ensure that enrollment records will have no missing, incomplete, or invalid proofs of residency. We will pay particular attention to the date of the proofs and full legal name(s) of the parent/guardian.

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 Winona Elementary, 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 34 student's information **did not match** information in the student package.

At Winona 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, 2 out of 24 student's information **did not match** information in the student package.

Each school will continue to monitor the student information on records and ensure that the information matches both in the student package and on the cumulative record. We will continue to work to obtain the most current telephone numbers available for parents/guardians.

Student Attendance/Absenteeism

1. No response needed.
2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Winona Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 21 out of 38 did not contain enough information to actually validate the excused absence; 11 out of 38 excuses did not comply with district and/or school policies.

Winona High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 23 out of 32 did not contain enough information to actually validate the excused absence; 7 out of 32 excuses did not comply with district and/or school policies; and 1 out of 32 did not have a valid excuse on file.

Each school will comply with current school/district policy and will assign a person to be responsible for ensuring that excuses are valid, comply with policy, and are on file. Students who check out before attending 63% of the day and/or their parents will be reminded to provide an excuse as the student will be counted absent. Each school will develop a form to assist parents in providing a valid excuse for a school absence.

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:

Winona Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 2 students reviewed was not report in a timely manner, as specified by law, after accumulating give (5) or more unexcused absences.

Five or more unexcused absences will be reported daily to the attendance officer via email at each school. The alternative school will report absences to the home school of the student daily. The home school will be responsible for reporting to the attendance officer.

2. No response 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:

Winona Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 was not reported to the school attendance officer when it occurred.

Winona Elementary School will report out-of-school suspensions as they occur to the attendance officer as required by law. The alternative school will report absences to the home school of the student daily. The home school will be responsible for reporting to the attendance officer.

Posting of Historical Documents

1. No response needed.

Teacher Endorsements

1. No response 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 Winona Elementary, 10 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Winona High, 6 out of 20 classes did not assign textbooks to all students enrolled.

As the State of Mississippi has adopted the Common Core State Standards, Winona School District is in the process of reviewing textbooks aligned to these standards. Winona School District teachers are using a variety of textbooks, workbooks, software programs, etc. to teach these standards as there are no textbooks that completely align at this time.

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

Winona School District is not in compliance with all required safety laws and policies. The district did not have an updated safety plan approved by the Board, as required by State law and/or the Department of Education policy.

Winona School District has updated the district safety plan and it was approved by the Board at the November 20, 2014, meeting.

Schools

Winona 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.

Winona 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.

Each school will conduct ten fire drills annually in order to be in compliance with state law and/or Department of Education policy.

Property Internal Controls

1. No response needed.

Vehicles

1. No response needed.

Dr. Teresa Jackson
Superintendent Signature

12/01/2014
Date