



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 20, 2015

Yazoo County School District

Beginning on Tuesday, March 31, 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:

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

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

Yazoo County 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:

Linwood Elementary School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 12 had missing, incomplete, or invalid proof of residency.

Yazoo County Middle School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 20 had missing, incomplete, or invalid proof of residency.

Yazoo County High School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 26 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 Yazoo 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 Yazoo County 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, 2 out of 26 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:

Yazoo County Middle 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:

Yazoo County Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 45 excuses did not comply with district and/or school policies; and 13 out of 45 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:

Linwood Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Yazoo County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 16 students reviewed was not reported to the school attendance officer 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:

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

Yazoo County High 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:

Yazoo County Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer as they occurred, as required by law.



Yazoo County High 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:

Linwood Elementary School is posting the required historical documents.

Yazoo County Middle School is not posting the required historical documents. Of the classrooms reviewed, 3 out of 27 did not have the required historical documents.

Yazoo County 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 Linwood Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

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

At Yazoo County 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 Linwood Elementary School, 20 out of 20 classes did not assigned textbooks to all students enrolled.

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

Of the classes reviewed at Yazoo County High School, 20 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

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

Schools

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

Yazoo County 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 interior/exterior hazardous materials, threats unique to the geographical location of the school, a designated family reunification point and all documented fire drills, as required by State law and/or Department of Education policy.

Yazoo County High School 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:

Yazoo 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:

Yazoo 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 4/27/2015**. **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.

Shondra L. ... *Asst. Superintendent* 4/20/15
Superintendent Signature Date

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

YAZOO COUNTY SCHOOL DISTRICT

Rebecca Fisher, Superintendent
94 Panther Drive
Yazoo City, Mississippi 39194
662-746-4672

April 24, 2015

Mrs. Earlene Stewart
P. O. Box 11183
Jackson, MS 39283

Re: Performance Audit Response

Please accept the following responses and/or corrective actions for the Performance Audit of the Yazoo County School District beginning on March 31, 2015.

Student Enrollment

Number 2: Is the school following policy regarding student enrollment records.

Response: The Yazoo County School District is in the process of correcting this. We will continue with policy; however our schools will correct this problem immediately.

Number 3: Is student information in the student package the same as the information kept in the student record.

Response: School will correct the mismatched information in the highlighted student folders. As a preventive measure we are preparing a document for parents and staff to complete when student information changes.

Student Attendance/Absenteeism

Number 2: Is the school following policy regarding attendance and absenteeism.

Response: We have redirected the Yazoo County Middle School Principal to require the absentee excuse the day they return. We will change policy to reflect the altered date expected for the excuse.

School Attendance Reporting

Number 1: Is the school following policy regarding the reporting of unexcused absences.

Response: We are in the process of improving information to and from the Attendance Officer.

Reporting of Suspensions

Number 1: Is the school following policy regarding the reporting of suspensions.

Response: We have addressed the Yazoo County Middle School's disregard of following policy on suspensions. We have given the person in charge much training to correct the issues.

Posting of Historical Documents

Number 1: Is the school posting the required historical documents.

Response: We have corrected the issue with this. All rooms in Yazoo County Middle School have the documents posted.

Textbooks

Number 1: Is each child in the school assigned a textbook in each applicable class.

Response: We knew we would have this issue. Our instruction is derived from other sources than textbooks.

Safety

Number 1: Is the district/school in compliance with all required safety laws and policies.

Response: With severe budgetary issues in our district we will commit to upgrading annually as we can.

Please feel free to contact me at 662-746-4672, extension 1015, if you have any further questions.

Sincerely,


Rebecca Fisher