



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 10, 2016

Durant School District

Beginning on Tuesday, February 09, 2016, 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:

Durant Public School does have a written policy on enrollment requirements and procedures.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Durant Public School is reporting the number of students enrolled accurately.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Durant Public School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 16 had missing, incomplete, or invalid proof of residency.

4. 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 Durant Public 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, 6 out of 16 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:

Durant Public 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:

Durant Public School is following policy regarding attendance and absenteeism.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Durant Public School did not have any suspensions.

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:

Durant Public School is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 of these occurrences 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:

Durant Public School attendance officer is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Durant Public School met graduation requirements.

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

At Durant Public School, all graduation records were complete.

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:

Durant 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 1 out of 6 items reviewed.



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 my office, at **P.O. Box 956, Jackson, MS 39205; Attention: Paige Taylor, by 2/17/2016. 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.

Edwin M. Robinson
Superintendent Signature

2/10/2016
Date

Durant Public School District

Challenging — Performing — Succeeding

Edwin Robinson, Superintendent

Board of Trustees:
Tremain Johnson, President
Rena Pritchard, Vice President
LaTonya Gladney, Secretary
Louise Winters, Member
Stacy Hightower, Member
Ben Piazza, Board Attorney

Beginning on Tuesday, February 09, 2016, the official of the State Auditors' 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:

Durant Public School does have a written policy on enrollment requirements and procedures.

Response: This area does not require a response: Durant Public School District is in compliance.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Durant Public School is reporting the number of student enrolled accurately.

Response: This area does not require a response: Durant Public School District is in compliance.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Durant Public School is not following policy student enrollment. Of the records reviewed, 5 out of 16 had missing, incomplete, or invalid proof of residency.

Response: We are correcting this area to ensure that Durant Public School District is following policy regarding student enrollment records.

4. I determined whether the selected 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 Durant Public 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, 6 out of 16 student's information did not match information in the student package.

Response: Durant Public School District is correcting this area to ensure that selected information is in the student package and is the same as the information kept in the students record.

Student Attendance/Absenteeism

1. I determined where there is written policy on monitoring and reporting student absences. As a result, I found the following:

Durant Public School does have a written policy on monitoring and reporting student absences.

Response: This area does not require a response; Durant Public School District is in compliance.

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Durant Public School is following policy regarding attendance and absenteeism.

Response: This area does not require a response; Durant Public School District is in compliance.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting suspension. As a result, I found the following:

Durant Public School did not have any suspensions.

Response: This area does not require a response; Durant Public School District is in compliance.

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.

Durant Public School is not following policy regarding the reporting of unexcused absences of the 8 occurrences of students obtaining 5 or more unexcused absences, 1 of the occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response: Durant Public School District correcting this area to ensure that we are 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:

Durant Public School attendance officer is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, I had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Response: No response required.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Durant Public School met graduation requirements.

Response: This area does not require a response. Durant Public School District is in compliance.

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

At Durant Public School, all graduation records were complete.

Response: This area does not require a response. Durant Public School District is in compliance.

Properly 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:

Durant Schools District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 1 out of 6 items reviewed.

Response: Durant Public School District has corrected this area.

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 my office, at **P.O. Box 956, Jackson, MS 392051 Attention: Paige Taylor, by 2/17/2016. 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 reviewed a copy of this report and a brief explanation of the exceptions.

Edwin M. Robinson

Superintendent Signature

2/12/2016

Date