



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*March 18, 2016*

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**George County School District**

Beginning on Monday, March 14, 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:

All George County Schools 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:

Lucedale Intermediate 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:

George County High is not following policy regarding student enrollment. Of the records reviewed, 14 out of 34 had missing, incomplete, or invalid proof of residency.

George County Middle is not following policy regarding student enrollment. Of the records reviewed, 9 out of 19 had missing, incomplete, or invalid proof of residency.

Agricola Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 15 had missing, incomplete, or invalid proof of residency.

Lucedale Intermediate is not following policy regarding student enrollment. Of the records reviewed, 2 out of 7 had missing, incomplete, or invalid proof of residency.

Hatcher Elementary is not following policy regarding student enrollment. Of the records reviewed, 6 out of 11 had missing, incomplete, or invalid proof of residency.

Benndale Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 5 had missing, incomplete, or invalid proof of residency.



Rocky Creek Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 13 had missing, incomplete, or invalid proof of residency.

Central Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 17 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 George County High, Agricola Elementary the selected student's information in the student package **is the same** as the information kept in the student's record.

At George County Middle, 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 19 student's information **did not match** information in the student package.

At Lucedale Intermediate, 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 7 student's information **did not match** information in the student package.

At Hatcher 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, 6 out of 11 student's information **did not match** information in the student package.

At Benndale 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, 1 out of 5 student's information **did not match** information in the student package.

At Central 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, 2 out of 17 student's information **did not match** information in the student package.

At Rocky Creek Elementary, I was unable to determine if 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:

All George County Schools 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:

George County High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 48 excuses did not comply with district and/or school policies.



George County is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 16 excuses did not comply with district and/or school policies.

Agricola Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 6 did not contain enough information to actually validate the excused absence; and 2 out of 6 excuses did not comply with district and/or school policies.

Lucedale Intermediate is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 4 did not contain enough information to actually validate the excused absence.

Hatcher Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 7 did not contain enough information to actually validate the excused absence.

Rocky Creek Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 4 did not contain enough information to actually validate the excused absence.

Central Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 13 did not contain enough information to actually validate the excused absence; 3 out of 13 excuses did not comply with district and/or school policies; and 2 out of 13 did not have a valid excuse on file.

Benndale Elementary 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:

George County High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 3 were not reported to the school attendance officer as they occurred, as required by law.

Agricola Elementary is following policy regarding the reporting of suspensions.

George County Middle, Lucedale Intermediate, Hatcher Elementary, Central Elementary, Rocky Creek Elementary, and Benndale Elementary 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:

George County High is not following policy regarding the reporting of unexcused absences. Of the 16 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused



absences; and 11 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

George County Middle is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Agricola Elementary is not following policy regarding the reporting of unexcused absences. Of the 9 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lucedale Intermediate is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Hatcher Elementary is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences, 6 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Rocky Creek Elementary is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Central Elementary is not following policy regarding the reporting of unexcused absences. Of the 9 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Benndale Elementary 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:

George County High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences



that were reported to the attendance officer, 2 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Agricola Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 9 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Rocky Creek Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Central Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 6 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

George County Middle, Lucedale Intermediate, Benndale Elementary, and Hatcher Elementary's attendance officer is following policy regarding the reporting of unexcused absences.

**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:

At George County High, not all students selected met graduation requirements. Of the records reviewed, 1 out of 11 did not earn the minimum number of Carnegie units.

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

At George County High, 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:

George County School District has written internal controls related to property but is not adhering to those controls. 2 out of 25 items reviewed did not follow the district's internal control procedures.



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 3/18/2016** **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.**

Pam Touchard  
Superintendent Signature

3/18/16  
Date

*Attention: Paige Taylor*  
P.O. Box 956  
Jackson, Ms 39205

## Corrective Action Plan

March 21, 2016

The George County School District has prepared and hereby submits the following corrective action plan for the findings included in our performance audit division district exit conference by the OSA.

### *Student Enrollment*

Contact person responsible for corrective action: George County High Principal, George County Middle Principal, Agricola Principal, Lucedale Principal, LC Hatcher Principal, Benndale Principal, Rocky Creek Principal, and Central Principal.

Description of correction action to be taken: We will follow auditors suggestion. Each school will have an index card at each station during registration labeling three things. The three things to be listed on the index card will be full name, address, and date. Each school will have a memo that list what will be accepted for proof of residence during registration. We will copy front and back of all proofs. We will not accept checkbooks nor tag renewals. Driver license will be checked to make sure address on license match address on other proofs of residence.

### *Student's Records*

Contact person responsible for corrective action: George County Middle Principal, Lucedale Principal, LC Hatcher Principal, Benndale Principal, and Central Principal.

Description of correction action to be taken: Each principal will conduct a workshop to train teachers and will have the teacher assigned to their student for the current years perform a Student Record checklist. The checklist will have a list of each student's information that should be in the student's package. Each teacher will verify all information is included and sign off on the student record checklist.

### *Student Attendance/Absenteeism*

Contact person responsible for corrective action: George County High Principal, George County Middle Principal, Agricola Principal, Lucedale Principal, LC Hatcher Principal, Rocky Creek Principal, and Central Principal.

Description of correction action to be taken: Each school will have a designated person to make sure each excuse has the students' full name, day absent, and the reason for absence. Each school secretary will date and stamp each excuse when received. They will also contact guardian and have them come in and correct if excuse does not state reason for absence.

### *Student Reporting of Suspensions*

Contact person responsible for corrective action: George County High Principal

Description of correction action to be taken: The high school attendance officer will email the principal full name and days student was suspended as soon as action has been taken. The principal will make all responsible parties aware of suspension.

### *Student Attendance Reporting*

Contact person responsible for corrective action: Lisa Glass Technology Coordinator

Description of correction action to be taken: Lisa Glass has given our truancy officer access to school messenger for call outs. Lisa set up an account while conducting a training with Regina, our truancy officer, giving her access to school messenger and showing her how to use it.

### *Student Attendance Reporting Unexcused Absences*

Contact person responsible for corrective action: George County High Principal, Agricola Principal, Rocky Creek Principal, and Central Principal.

Description of correction action to be taken: Each principal will notify truancy officer of five or more unexcused absences. In the past we had no consequence for excessive absences. We now have a new judge handling truancy cases. Excessive absences will be addressed.

Graduation

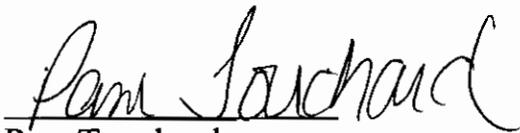
Contact person responsible for corrective action: George County High Principal

Description of correction action to be taken: The high school counselor will check to make sure all parents sign off on schedule. She will also use a checklist created by district office to ensure students grades are in line with school board policy.

Property Internal Controls

Contact person responsible for corrective action: Business Manager

Description of correction action to be taken: The business manager will conduct a meeting to train and assign a person from each school to tag and record items purchased and distributed. Inventory will be taken at each school twice a year to ensure fixed assets are being tagged and recorded correctly.



Pam Touchard

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***George County Public Schools***  
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