



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 16, 2016

Greene 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:

Leakesville Junior High, Leakesville Elementary, McClain Attendance Center, Sand Hill Attendance Center, and Greene County High School 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:

Leakesville Elementary 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:

Leakesville Junior High School and McClain Attendance Center are following policy regarding student enrollment.

Leakesville Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 15 had missing, incomplete, or invalid proof of residency.

Sand Hill Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 1 out of 11 had missing, incomplete, or invalid proof of residency.

Greene County High School is not following policy regarding student enrollment. Of the records reviewed, 1 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 Leakesville Junior High School and Sand Hill Attendance Center, the selected students' information in the student package **is the same** as the information kept in the students' record.

At Leakesville Elementary 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, 1 out of 15 student's information **did not match** information in the student package

At McClain Attendance Center, 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 6 student's information **did not match** information in the student package.

At Greene 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, 1 out of 17 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:

Leakesville Junior High, Leakesville Elementary, McClain Attendance Center, Sand Hill Attendance Center, and Greene County High School 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:

Leakesville Junior High, Leakesville Elementary, McClain Attendance Center, Sand Hill Attendance Center, and Greene County High School are 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:

Leakesville Junior High, Leakesville Elementary, McClain Attendance Center, Sand Hill Attendance Center, and Greene County High 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:

Leakesville Junior High 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 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Leakesville Elementary School is not following policy regarding the reporting of unexcused absences. Of the 6 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

McClain Attendance Center is not following policy regarding the reporting of unexcused absences. Of the 2 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Sand Hill Attendance Center is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 1 occurrence was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Greene County High School is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 2 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:

Leakesville Junior High, Leakesville Elementary, McClain Attendance Center, Sand Hill Attendance Center, and Greene County High School's attendance officer is following policy regarding the reporting of 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 Greene County High School met graduation requirements.



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

At Greene County High School, all graduation records were not complete. Of the records reviewed, 6 out of 6 of student's records reviewed did not have completed Summary of High School Units.

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:

Greene County School District has written internal controls related to property and is adhering to those controls.

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 3/24/2016** **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.

Superintendent Signature

3-16-16

Date

GREENE COUNTY SCHOOL DISTRICT

Charles L. Breland, Superintendent of Education

Board of Education: Curtis Hill, Shannon Denmark, Keith Elmore, Sue Eubanks, and Robin McCoy

March 28, 2016

Office of State Auditor
P.O.Box 956
Jackson, MS 39205

Attn: Paige Taylor

RE: Response to Findings

After review of your report we have determined that our training needs to be reviewed more than once a year as to the importance of updated and correct data management (#3 & #4). It is our intention to continue to remind the site personnel that they must make time available for any updates put into our SAP to correlate with the appropriate cumulative record with the proper documentation in place.

As to the School Attendance Reporting issues at each site; We have since discussed and found a report that will allow us to correctly pull the necessary information accurately from our SAP for reporting to our attendance office at the designated 5/10/12 days of absence and have sent each site specific instructions of what information to include in the report.

As to the Graduation issues; The counselor at Greene County High School has been advised and will recruit any necessary personnel to insure that all graduating seniors cumulative folder and insert sheet will be updated to show correct Summary of High School Units in a timely manner.

If we can be of further assistance please do not hesitate to contact me.

Respectfully submitted,


Charles L. Breland, Superintendent