



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 29, 2016

Hattiesburg School District

Beginning on Monday, January 11, 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:

Burney STEAM Academy, Grace Christian Elementary, Hawkins Elementary, Rowan Elementary, Thames Elementary, Woodley Elementary, N.R. Burger Middle, and Hattiesburg High Schools do 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:

Burney STEAM Academy 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:

Burney STEAM Academy is not following policy regarding student enrollment. Of the records reviewed, 1 out of 9 had missing, incomplete, or invalid proof of residency.

Grace Christian Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 14 had missing, incomplete, or invalid proof of residency.

Hawkins Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 9 had missing, incomplete, or invalid proof of residency.

Rowan Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 15 had missing, incomplete, or invalid proof of residency.

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

Woodley Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 13 had missing, incomplete, or invalid proof of residency.



N.R. Burger Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 16 had missing, incomplete, or invalid proof of residency.

Hattiesburg High School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 34 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 Burney STEAM Academy, 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, 5 out of 9 student's information **did not match** information in the student package.

At Grace Christian Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Hawkins 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 9 student's information **did not match** information in the student package.

At Rowan 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, 2 out of 15 student's information **did not match** information in the student package.

At Thames 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, 8 out of 20 student's information **did not match** information in the student package.

At Woodley 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, 3 out of 13 student's information **did not match** information in the student package.

At N.R. Burger Middle 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, 3 out of 16 student's information **did not match** information in the student package.

At Hattiesburg 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, 18 out of 34 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:

Burney STEAM Academy, Grace Christian Elementary, Hawkins Elementary, Rowan Elementary, Thames Elementary, Woodley Elementary, N.R. Burger Middle, Hattiesburg High Schools do 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:

Burney STEAM Academy, Grace Christian Elementary, Hawkins Elementary, Rowan Elementary, Woodley Elementary, N.R. Burger Middle, and Hattiesburg High Schools are following policy regarding attendance and absenteeism.

Thames Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 4 did not have a valid excuse on file.

Reporting of Suspensions

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

Burney STEAM Academy, Grace Christian Elementary, Hawkins Elementary, Rowan Elementary, and Woodley Elementary Schools did not have any suspensions.

Thames Elementary School is following policy regarding the reporting of suspensions.

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

Hattiesburg High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the school attendance officer as they occurred.

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:

Burney STEAM Academy did not have any occurrences of students obtaining 5 or more unexcused absences.

Grace Christian Elementary School is not following policy regarding the reporting of unexcused absences. Of the 2 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.



Hawkins Elementary School is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Rowan Elementary School is not following policy regarding the reporting of unexcused absences. Of the 3 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Thames Elementary School 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.

Woodley Elementary School is not following policy regarding the reporting of unexcused absences. Of the 4 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.

N.R. Burger Middle School is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 4 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Hattiesburg High School is not following policy regarding the reporting of unexcused absences. Of the 66 occurrences of students obtaining 5 or more unexcused absences, 55 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 8 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:

At Burney STEAM Academy, I was unable to determine compliance because no occurrences were reported to the school's attendance officer.

At all other schools, Hattiesburg School District'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:

At Hattiesburg High School, I was unable to determine whether all students selected met graduation requirements.



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

At Hattiesburg High School, I was unable to determine whether 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:

Hattiesburg School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 27 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 2/5/2016.** **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, 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



Date



Office of the State Auditor
State of Mississippi
Attention: Paige Taylor
P. O. Box 956
Jackson, MS 39205

Reference: Performance Audit Division Limited Review of Hattiesburg Public School District

Dear Ms. Taylor:

Thank you for the recent thorough 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. We appreciate the opportunity to host an external agency in our continuing efforts to comply with all applicable laws, regulations, and standards.

During the course of the review, and in the exit briefings, we were informed of your review of (and discrepancies within) the following areas:

1. Student Enrollment:
 1. Written policy on enrollment requirements and procedures
 2. Accurate reporting of number of students enrolled in school
 3. Following policy regarding student enrollment records*
 4. Comparability of information in student package and student record*
2. Student Attendance/Absenteeism
 1. Presence of written policy on monitoring and reporting student absences
 2. Following policy regarding attendance and absenteeism*
3. Reporting of Suspensions
 1. Following policy regarding the reporting of suspensions*
4. School Attendance Reporting
 1. Following policy regarding the reporting of unexcused absences*
 2. Whether School Attendance Officer is following policy regarding reporting of unexcused absences
5. Graduation
 1. Whether all students selected meet graduation requirements*
 2. Whether all graduation requirements were complete*
6. Property Internal Controls
 1. Whether the district has internal controls related to property
 2. Whether the district is adhering to internal controls*

(Items above marked with * indicate discrepancies noted.)



Our initial analysis confirms the accuracy of the review findings which indicated discrepancies in a number of the items listed above, and we have initiated an action plan for each discrepancy, to include the following minimum steps, and others as appropriate:

1. Identify department head, principal, or administrator with overall responsibility for each issue, and prescribe their responsibility and timeline for taking corrective action.
2. Corrective Actions will follow a prescribed format, to include (at minimum):
 - a. Fully describe and identify the accreditation process standard, state law, or policy governing the specific finding.
 - b. Identify whether the discrepancy is district-wide or localized
 - c. Establish a date certain for full corrective actions.
 - d. Establish a timeline of corrective actions, with persons responsible, resources required, and strategy to evaluate corrective action steps

At the completion of corrective action, and in accordance with the Office of the State Auditor (OSA) guidelines, final corrective actions will be provided to OSA. This district will implement a continuous internal monitoring and sampling timeline to ensure adherence to items identified herein, and to all other regulatory guidance.

Sincerely,

A handwritten signature in black ink that reads "John G. Ladner". The signature is written in a cursive style.

John G. Ladner, Ed.D.
Superintendent