



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 23, 2015

Jefferson County School District

Beginning on Thursday, November 18, 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:
 - Jefferson Co. High does have a written policy on enrollment requirements and procedures.
 - Jefferson Co. Jr. does have a written policy on enrollment requirements and procedures.
 - Jefferson Co. Upper does have a written policy on enrollment requirements and procedures.
 - Jefferson Co. Elem. 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:
 - Jefferson Co. Upper 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:
 - Jefferson Co. High is following policy regarding student enrollment.
 - Jefferson Co. Jr. is following policy regarding student enrollment.
 - Jefferson Co. Upper is following policy regarding student enrollment.
 - Jefferson Co. Elem. is following policy regarding student enrollment.
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 Jefferson Co. High, 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 Jefferson Co. Jr., the selected student's information in the student package **is the same** as the information kept in the student's record.

At Jefferson Co. Upper, 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 Jefferson Co. Elem., the selected student's information in the student package **is the same** as the information kept in the student's record.

Attendance/Absenteeism

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

Jefferson Co. High does have a written policy on monitoring and reporting student absences.

Jefferson Co. Jr. does have a written policy on monitoring and reporting student absences.

Jefferson Co. Upper does have a written policy on monitoring and reporting student absences.

Jefferson Co. Elem. 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:

Jefferson Co. High is following policy regarding attendance and absenteeism.

Jefferson Co. Jr. is following policy regarding attendance and absenteeism.

Jefferson Co. Upper is following policy regarding attendance and absenteeism.

Jefferson Co. Elem. 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:

Jefferson Co. High is following policy regarding the reporting of suspensions.

Jefferson Co. Jr. is following policy regarding the reporting of suspensions.

Jefferson Co. Upper is following policy regarding the reporting of suspensions.



Jefferson Co. Elem. is following policy regarding the reporting of 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:

Jefferson Co. High 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 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.

Jefferson Co. Jr. is not following policy regarding the reporting of unexcused absences. Of the 1 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.

Jefferson Co. Upper is following policy regarding the reporting of unexcused absences.

Jefferson Co. Elem. 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.

2. I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

Jefferson Co. High's attendance officer is following policy regarding the reporting of unexcused absences.

Jefferson Co. Jr.'s attendance officer is following policy regarding the reporting of unexcused absences.

Jefferson Co. Upper's attendance officer is following policy regarding the reporting of unexcused absences.

Jefferson Co. Elem.'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 Jefferson Co. High's met graduation requirements.

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

At Jefferson Co. High's, all graduation records were complete.



Textbooks

1. I determined whether the district has obtained proper licenses and publisher permissions for all electronic resources utilized by the district. As a result, I found the following:

Jefferson Co. District does have the proper licenses and publisher permissions for all electronic resources utilized by the district.

Note: If you are found not in compliance in this area, OSA recommends that you contact the publisher for these electronic resources and obtain the proper licenses and permissions. By not having proper documentation to support the district's use of these resources, your district is possibly in violation of federal copyright laws.

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:

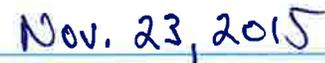
Jefferson Co. School District has written internal controls related to property and is adhering to those controls.

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 12/7/2015** **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.



Superintendent Signature



Date



Jefferson County School District elected to not submit a response to the audit findings.