



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*November 12, 2015*

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**Nettleton School District**

Beginning on Monday, November 9, 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:

Nettleton Upper, Nettleton High, Nettleton Jr. High, and Nettleton Primary 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:

Nettleton High 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:

Nettleton Upper is not following policy regarding student enrollment. Of the records reviewed, 5 out of 9 had missing, incomplete, or invalid proof of residency.

Nettleton High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 13 had missing, incomplete, or invalid proof of residency.

Nettleton Jr. High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 7 had missing, incomplete, or invalid proof of residency.

Nettleton Primary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 13 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 Nettleton 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, 2 out of 9 student's information **did not match** information in the student package.

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

At Nettleton Jr. High, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Nettleton Primary, 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.

### **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:

Nettleton Upper, Nettleton High, Nettleton Jr. High, and Nettleton Primary 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:

Nettleton Upper 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.

Nettleton High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 22 did not contain enough information to actually validate the excused absence.

Nettleton Primary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 12 did not contain enough information to actually validate the excused absence.

Nettleton Jr. High 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:

Nettleton Upper, Nettleton High, Nettleton Jr. High, and Nettleton Primary 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:

Nettleton Upper 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 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.

Nettleton High and Nettleton Jr. High are following policy regarding the reporting of unexcused absences.

Nettleton Primary is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence 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.

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

Nettleton’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:

All students selected at Nettleton High met graduation requirements.

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

At Nettleton High, all graduation records were not complete. Of the records reviewed, 1 out of 4 of student’s records reviewed did not have completed Summary of High School Units.

**Property Internal Controls**

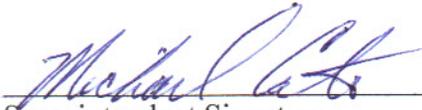
1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

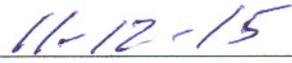
Nettleton School District has written internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets. *District should adhere to Mississippi Public School Asset Management Manual by using asset transfers, hand receipts, and conducting annual fixed asset audits at all locations.*



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 11/19/2015** **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



# NETTLETON SCHOOL DISTRICT

P.O. Drawer 409 179 Mullen Street Nettleton MS 38858

Phone 662-963-2151 Fax 662-963-7407

Michael Cates Superintendent of Education

To: Karol Odom  
Office of the State Auditor

From: Michael Cates 

Date: November 16, 2015

Re: Response to Performance Audit

## Response #1

### Student Enrollment #3

The Nettleton School System will evaluate district policy for residency requirements and train principals and counselors on requirements for a proof of residency to be acceptable. The principals at each school will train teachers on the correct residence proof along with having a select group of staff members assist during registration night. Training will consist of looking for correct date (proofs cannot be dated more than 60 days before registration), name (must match birth certificate, if not must have affidavit) and all bills must have stamped name of business. We will also implement a check system to ensure proper proofs are received in a timely manner. The personnel verifying the residency will sign and date a proof of residence form and attach proofs to that form.

## Response #2

### Student Enrollment #4

Our principals, counselors, and support staff at all schools will receive additional training to ensure procedures are followed in keeping matching and correct information in SAMS and student folders.

## Response #3

### Student Attendance/Absenteeism #2

The principal will meet with the secretary and attendance clerk on procedures for dating student excuses as they come back the next day. Make sure the date of the absence and the date of return to school are both on the excuse. Parents will continue to be informed of the district's attendance policy on the district website and in each school's handbook. We will also place absentee letters (excuse forms) on the district website and in each school's handbook for parents to use.



# NETTLETON SCHOOL DISTRICT

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Michael Cates Superintendent of Education

## **Response #4**

### **School Attendance Reporting**

It was determined that the Nettleton Primary School and Upper Elementary were not following policy regarding the reporting of unexcused absences to the Attendance Officer. We will review the policy with each school principal and attendance clerk to ensure that the County Attendance Office receives an email within two school days of a student receiving the fifth unexcused absence.

## **Response #5**

### **Graduation**

The counselor will ensure that all credits are totaled annually on the cumulative folders. Home room teachers will audit their student's folders in September and May of each year to help make sure this is complete.

## **Response #6**

### **Property Internal Controls**

The Nettleton School District will begin using Google Documents for sharing assets transfers, and hand receipts. This will allow for immediate notification of location of portable asset. The district will conduct two fixed asset audits each year, one in August and one in May at all locations. We will also review and revise our property internal control policy and procedures to ensure that they are adequate to provide proper handling of fixed assets.