



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 9, 2016

Ocean Springs School District

Beginning on Monday, March 7, 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 schools in the Ocean Springs School District 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:

Pecan Park 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:

Magnolia Park Elementary, Oak Park Elementary, Pecan Park Elementary, Ocean Springs Middle, and Ocean Springs High Schools are following policy regarding student enrollment.

Ocean Springs Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 39 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 Magnolia Park Elementary, Oak Park Elementary, Pecan Park Elementary, Ocean Springs Upper Elementary, and Ocean Springs Middle Schools, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Ocean Springs 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 54 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:

All schools in the Ocean Springs School District 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:

Magnolia Park Elementary, Pecan Park Elementary, and Ocean Springs Upper Elementary Schools are following policy regarding attendance and absenteeism.

Oak Park Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 13 excuses did not comply with district and/or school policies.

Ocean Springs Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 30 excuses did not comply with district and/or school policies.

Ocean Springs High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 23 did not contain enough information to actually validate the excused absence.

Reporting of Suspensions

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

None of the schools in Ocean Springs School District 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:

Oak Park Elementary School is following policy regarding the reporting of unexcused absences.

Magnolia Park Elementary School is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Pecan Park Elementary School is not following policy regarding the reporting of unexcused absences. Of the 6 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.



Ocean Springs Upper Elementary School is not following policy regarding the reporting of unexcused absences. Of the 13 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 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Ocean Springs Middle School is not following policy regarding the reporting of unexcused absences. Of the 12 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; and 5 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Ocean Springs High School is not following policy regarding the reporting of unexcused absences. Of the 23 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.

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

Magnolia Park Elementary, Oak Park Elementary, Ocean Springs Upper Elementary, and Ocean Springs Middle Schools' attendance officer is following policy regarding the reporting of unexcused absences.

Pecan Park Elementary School's 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 attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Ocean Springs High School's attendance officer is not following policy regarding the reporting of unexcused absences. Of the 23 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 6 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more 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 Ocean Springs High School met graduation requirements.

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

At Ocean Springs High School, 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:

Ocean Springs 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 3 out of 21 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 3/17/2016.** **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 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



Ocean Springs School District

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Bonita Coleman-Potter, Ph.D.
Superintendent

MEMO

To: Keyla Bradford, State Auditor
From: Bonita Coleman-Potter Ph.D., Superintendent of Schools BCP
Date: March 15, 2016
Re: Response to Audit Findings

Please find the responses to the following audit findings in our state audit conducted during the week of March 7-11, 2016.

Student Enrollment

1. All schools in Ocean Springs School District (OSSD) do have a written policy on enrollment requirement and procedures.
2. Pecan Park Elementary was chosen for a warm body count and is reporting the number of students enrolled accurately.
3. All schools are following policy regarding student enrollment records; however, one (1) of the 39 records reviewed at Ocean Springs Upper Elementary had missing, incomplete or invalid proof of residency.

Response-

Since the last audit, OSSD has totally revamped its residency verification process. The record in question showed that two (2) proofs of residency were verified; but, one was not valid which was probably due to the confusion of a volunteer. In the last few years, a walk-in re-registration was held at the school sites and faculty volunteers were asked to assist. This year, we will hold training for volunteers to make sure that they understand the residency verification process and hold central registration for the entire OSSD so that the main employees involved will be those that work with registration all year. Although, we have improved this process vastly there is still a lot of room for mistakes when too many different people are assisting.

4. Selected students information is in the student package (PowerSchool) and is the same as the information kept in the students record (cumulative folder). All selected were in the system and matching cumulative records with the exception of one (1) out of 54 at Ocean Springs High School that the selected student's information in the student package did not match the information in the student's cumulative record.

Response-

The record in question had the same street for the address of the student but the house number was different. In order to correct this, the residency verification sheet of students that have address changes will be filed separately so that the records clerk will know the specific cumulative folders that have to be revised. During the year, when a student has an address change or phone number, the custodial parent/guardian will be asked to fill out a change of address form that will be routed through proper channels.

Student Attendance/Absenteeism

1. All schools have a written policy on monitoring and reporting student absences.
2. Magnolia Park, Pecan Park and Ocean Springs Upper Elementary are following policy regarding attendance and absenteeism. Oak Park Elementary had six (6) out of 13 documented excuses that did not comply with policy, Ocean Springs Middle School had two (2) out of 30 documented excuses that did not comply with policy, and Ocean Springs High School had one (1) out of 23 documented excuses that did not have enough information to validate the excused absence.

Response-

Oak Park had accepted the documentation in the proper time but did not use a date stamp to verify when it was received. All attendance clerks will use a date stamp to correct this. Ocean Springs Middle School was out of the date range for accepting the documentation. This has been noted and more attention will be given to the date the documentation is received. The auditor made the suggestion to revise the format of the checkout and phone logs for attendance at Ocean Springs High School so that the proper detail can be written if necessary. The attendance clerk will also make sure that when parents check students out, they state a reason for the checkout.

Reporting of Suspensions

1. None of the students selected had any suspensions.

School Attendance Reporting

1. Oak Park is following policy regarding the reporting of unexcused absences. All other schools were not following policy regarding the reporting of unexcused absences.

- Magnolia Park Elementary

Of the four (4) occurrences of students obtaining five (5) or more unexcused absences, three (3) were not reported in a timely manner.

- Pecan Park Elementary
Of the six (6) occurrences of students obtaining five (5) or more unexcused absences, one (1) was not reported.
- Ocean Springs Upper Elementary
Of the 13 occurrences of students obtaining five (5) or more unexcused absences, one (1) was not reported in a timely manner.
- Ocean Springs Middle School
Of the 12 occurrences of students obtaining five (5) or more unexcused absences, four (4) were not reported in a timely manner.
- Ocean Springs High School
Of the 23 occurrences of students obtaining five (5) or more unexcused absences, three (3) were not reported.

Response-

Schools must report students at five (5), 10, and 12 unexcused absences within two (2) school days or five (5) calendar days (whichever is shorter). Almost all of our school sites had a problem with this task and will focus on finding the gaps and correcting the problem. This remains an ongoing battle since students are allowed to bring back documented excuses within two (2) days. A new process for the OSSD MSIS Coordinator to double-check this from the district level has been put into place. Also, two (2) people from each school will be trained to report unexcused absences in the event that the attendance clerk is absent. Our student package has recently programmed a new report (released in December 2015) that will generate a list of these students so that the attendance clerks will have a more automated daily process.

2. The school attendance officer is following policy regarding reporting of unexcused absences at Magnolia Park Elementary, Oak Park Elementary, Ocean Springs Upper Elementary and Ocean Springs Middle School.

The school attendance officer is not following policy regarding the reporting of unexcused absences.

- Pecan Park Elementary
Of the six (6) occurrences of students obtaining five (5) or more unexcused absences that were reported, one (1) had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

- Ocean Springs High School
Of the 23 occurrences of students obtaining five (5) or more unexcused absences that were reported, six (6) had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Response-

Although the school attendance officer is not an employee of OSSD, we will work diligently to help him. We have already communicated with him and will meet to discuss ways to make this process less difficult for both parties.

Graduation- (OSHS only)

1. All students selected at Ocean Springs High School met graduation requirements.
2. At Ocean Springs High School, all graduation records were completed.

Property Internal Controls

1. OSSD has written internal controls related to property; but, is not adhering to those controls. The information did not match the information in the inventory system for three (3) out of the 21 items reviewed.

Response-

Due to a rounding issue, three (3) out of 21 items reviewed were undervalued by eleven cents each. In the future, OSSD will do a better job of ensuring that assets are valued properly per the internal controls that are in place in the district.