



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 31, 2016

Poplarville School District

Beginning on Tuesday, March 29, 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 Poplarville 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:

Poplarville Upper 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:

Poplarville Lower Elementary, Poplarville Upper Elementary, and Poplarville High Schools are following policy regarding student enrollment.

Middle School of Poplarville is not following policy regarding student enrollment. Of the records reviewed, 1 out of 14 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 Poplarville Upper Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Poplarville Lower 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 14 student's information **did not match** information in the student package.



At Middle School of Poplarville, 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 14 student's information **did not match** information in the student package.

At Poplarville 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, 4 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:

All schools in Poplarville 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:

All schools in Poplarville School District 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:

None of the schools in Poplarville School District had 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:

Poplarville Upper Elementary School is following policy regarding the reporting of unexcused absences.

Poplarville Lower Elementary School is not following policy regarding the reporting of unexcused absences. Of the 6 occurrences of students obtaining 5 or more unexcused absences, one of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Middle School of Poplarville is not following policy regarding the reporting of unexcused absences. Of the 7 occurrences of students obtaining 5 or more unexcused absences, one of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences and one of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Poplarville High School is not following policy regarding the reporting of unexcused absences. Of the 13 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 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:

Poplarville 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 Poplarville High School, not all students selected met graduation requirements. Of the records reviewed, 4 out of 6 did not earn the minimum number of Carnegie units.

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

At Poplarville 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:

Poplarville 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 4/7/2016. 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 3/31/16

Poplarville School District

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April 8, 2016

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

Dear Ms. Taylor:

The Poplarville School District takes pride in meeting the laws of operation as set forth by the Mississippi Code. I have carefully reviewed the performance audit report as presented by Ms. Keyla Bradford. I have personally conducted individual interviews with the administrator in charge of each audited school and department to review their Exit Conference Reports.

To follow is the Poplarville School District response to areas of non-compliance cited in the district and the procedural changes and/or practices being implemented to ensure future compliance.

Student Enrollment

1. No findings
2. No findings
3. While the Poplarville School District does have a written policy on enrollment requirements and procedures and has implemented these procedures, periodic inspections of records will be performed to ensure that policies are being implemented accurately and timely. Proofs of residency will be verified for accuracy.
4. Student information in the student package will be reconciled with student records. Procedural safety nets will be implemented in the event that parents update phone numbers, addresses etc. throughout the year so that data is accurately update in all required documentation.

Student Attendance/Absenteeism

1. No findings
2. No findings

Reporting of Suspensions

1. No findings

Student Attendance Reporting

1. Unexcused absences will be reported in a timely manner according to policy. Periodic inspections of records will be performed to ensure that policy is being implemented and followed accurately.
2. No findings

Graduation

1. For the four students listed as not meeting graduation requirements, the school could not produce the required parent signature page for credit recovery or a change from the traditional diploma to the district diploma. Procedural safety nets will be implemented so that policy is followed in these two areas. No student will be given credit recovery credit or allowed to change their diploma path without the parent/guardian first signing the appropriate form of agreement.
2. No findings

Property Internal Controls

1. No findings

Sincerely,



Carl Merritt
Superintendent

CM/ch