



**Stacey E. Pickering**  
State Auditor

**Performance Audit Division Brief:**

***Summary Results of Unannounced Pre-Easter Holiday School Headcount***

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On March 28, 2013, the Thursday prior to the Easter Holiday, State Auditor Stacey Pickering sent Audit staff to a random sample of high schools across Mississippi to conduct an unannounced headcount of students. This head count was conducted to determine if the complaints received by the Office of the State Auditor (OSA) from parents and teachers related to attendance and instruction are pervasive or isolated incidents.

Auditors tested the accuracy of the attendance data reported to the State, checked attendance policies related to when a student is counted present/absent during the day, checked the level of absenteeism, and observed typical activities (whether instruction was taking place). State law requires that children under 17 are required to attend school, and that schools are required to provide at least 180 days of instruction throughout the school year. When children either do not attend, or are not being instructed, they will not generally have high achievement. Below is a summary of OSA's findings.

Auditors attempted to audit 56 districts statewide (see map). Due to a talent show, early school dismissals, and delays caused by previous school head counts, auditors were only able to complete 47 districts. Those 47 high schools represented a total enrollment of 26,045 students, with the average school size of 554 students. The largest high school audited had over 1,400 students and the smallest had fewer than 140 students.

Of the 47 districts, 17 were able to account for all of their enrolled students and 30 were not. The 30 schools that were unable to account for all of their enrolled students were off by an average of 12 students, with a high of 64 students and a low of one (1) student who were unaccounted for in the selected schools. Auditors advised these schools of the safety issue of having children being reported present, but for whom the school actually cannot locate.

In conducting the headcount to ensure that all students are accounted for, OSA auditors physically count those present at the school and verify rosters, attendance sheets, sign-out sheets, etc. of those who may be at a different location, but who are enrolled in the school. On the day of the count, of the 87.73% (22,851) of all students accounted for, 3,104 were actually off-site and were verified in attendance at some other location or activity.

Unfortunately, when one observes the number of students physically counted present, the percentages change. Due to the absentee/attendance policy at many schools, even though children had been counted present, they may not have been there at the time of the headcount. They may have come and gone. Auditors only physically counted 19,747 (75.81%) students.

School absentee reports showed 2,916 (11.19%) students absent (based on school policies). One school had only 4% of its student population absent, while another school had eleven times that with 44% of its students reported absent.

Only eight (8) of the high schools audited provided policies requiring students to be in attendance 50% or more of the day. Principals and other attendance officials in the other 39 high schools were either unsure of how long a student had to be in attendance to be counted for the whole day or had very weak attendance policies. These policies count a student present as long as they show up for any part of a day. If they come in for one class and then leave, for school funding purposes, they are considered present all day. The only way a student is counted absent at these schools is if the student never shows up at all.

OSA observed instruction or instruction related activities at almost 75% (35) of the selected high schools. Only 12 schools had little or no instruction taking place throughout the time auditors were present.



## Districts (by HS Grade) Selected for Pre-Holiday Headcount

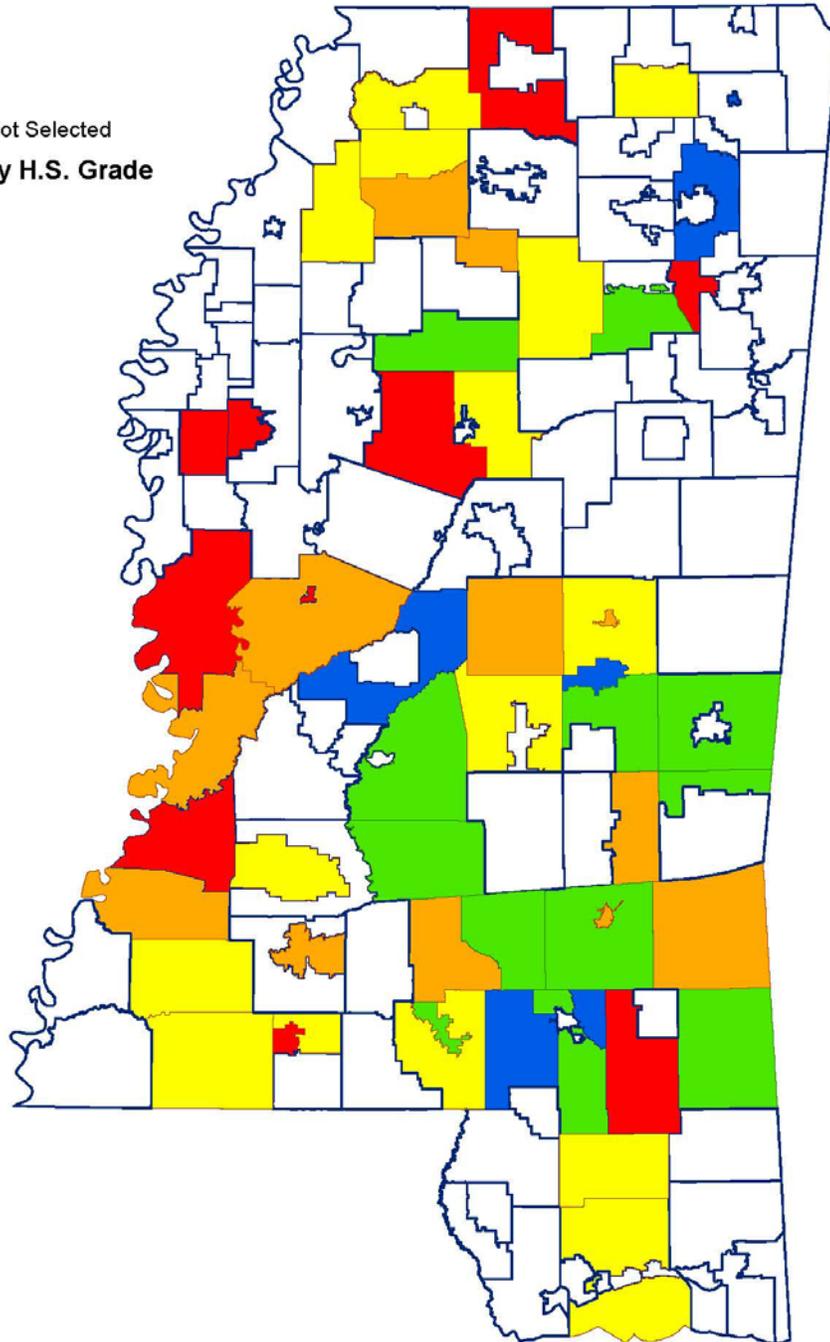
### School Districts

#### School Data

 School Districts Not Selected

#### Selected Districts by H.S. Grade

-  A
-  B
-  C
-  D
-  F



Map prepared by OSA, April 2013 from 2011-12 MDE district grade data

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