

MISSISSIPPI STUDENT INFORMATION SYSTEM SCHOOL AUDITS - COMPREHENSIVE ANNUAL REPORT



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**Office of the State Auditor
Stacey E. Pickering**

***Mississippi Student Information System School Audits
Comprehensive Annual Report 2010-2011
Performance Audit Report # 132
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Introduction

House Bill 1251, passed during the 2004 Regular Legislative Session, states: *...In addition to the powers and duties of examiners in subsection (1), the State Auditor may establish policies and procedures to ensure the accuracy and reliability of student data used to determine state funding for local school districts, which may include, but are not limited to, the following... (a) On-site audits; (b) An auditing process that ensures the timeliness and accuracy of reports generated by school districts of this state regarding all student transactions; (c) An auditing process that provides for the timeliness, process and accuracy of the electronic transmission of all student data to the Mississippi Department of Education, including, but not limited to, student enrollment, attendance, transportation, absenteeism, graduation and dropouts and other student data and administrative functions as deemed necessary; (d) An audit of the accuracy and validity of all student transactions using the Mississippi Student Information System...*

The Office of the State Auditor's (OSA) Performance Audit Division (PAD) was tasked with conducting the on-site audits that are mentioned in the above paragraph. PAD developed an initial audit plan that assessed all of a school district's responsibilities as it related to student enrollment, attendance, transportation, absenteeism, and graduation. In creating the audit plan, PAD took into consideration State law, Mississippi Department of Education (MDE) regulations, and school and/or district policies. OSA also evaluated other administrative functions to gain more insight into the school/district's operation.

The results of the audits conducted in the 2010-2011 school year are detailed in this report. All the information in this report, including charts, graphs, and percentages, are based on an entire district. If one school in a district had a finding in any area reviewed, then the entire district would be considered not in compliance. In other words, if three (3) schools were audited in one school district and one of those schools were found not to be in compliance with one of the areas reviewed, the entire school district will be listed as not being in compliance with that particular area of review.



MS Student Information System

To comply with the Performance Based Accreditation Model established by the Education Reform Act of 1982, MDE created the Mississippi Student Information System (MSIS). MSIS provides for the electronic capture, collection, and storage of comprehensive data about school/district personnel, administrators, students (Pre K to 12), and school board members; transfer of student records from one school district to another; and timely and accurate reporting of data such as student enrollment, attendance, absenteeism, graduation, etc.

Each school is allowed to select a system, specific to their district, to maintain all data for their district. This system is used to transmit data via MSIS to MDE. These systems are referred to as student packages. Currently, there are a total of seven (7) student packages transmitting data into MSIS. The chart below lists the seven (7) student packages and the number of districts that currently use the corresponding student package to submit their data to MDE.

Chart 1

<i>Name of Student Package</i>	<i>Number of Districts Utilizing Package</i>
JPAMS	1
INNOVAK	4
OSCAR	5
POWER	10
REDIKAR	1
SAMS	112
STI	19

Source: MS Department of Education

MSIS School Audit Process

During the 2010-2011 school year, PAD utilized the audit plan that was created to ensure compliance with all laws and policies as it related to the following categories: student enrollment, student absenteeism, graduation, attendance reporting, suspensions, fixed asset management, and an at risk program. PAD conducted reviews of 28 of the State’s 152 school districts (132 out of 900+ schools). Each district was provided a written report upon the completion of their audit. The results of these audits are discussed below.



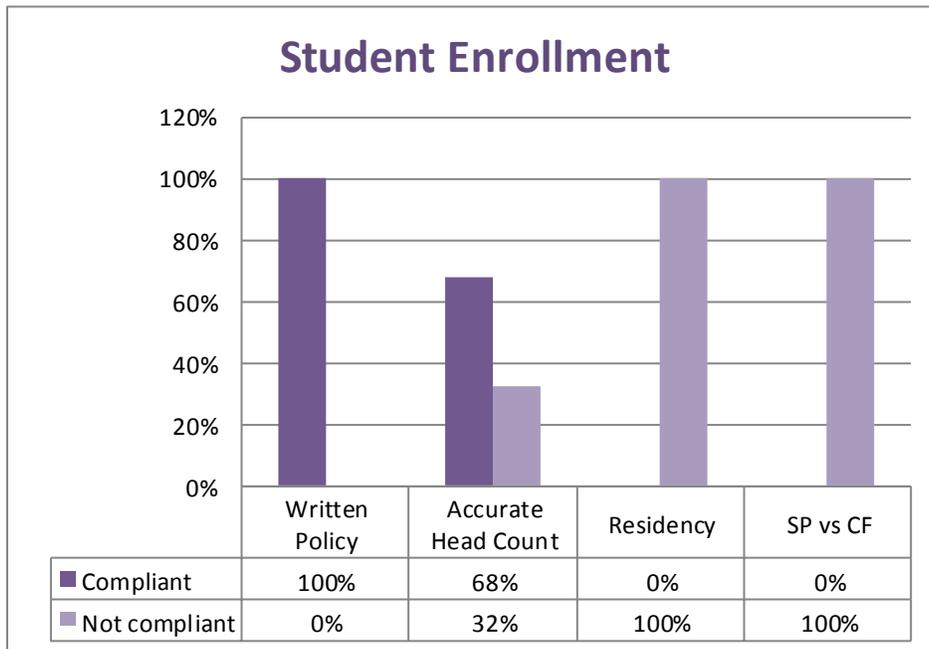
Student Enrollment

Student enrollment plays a significant role in a school district’s existence and survival. Even though student enrollment may seem like a minor task, it is probably the most important. In order to enroll a student in the Mississippi public school system, there are State laws, MDE regulations, and school/district policies that must be followed. PAD ensured that the school districts adhered to these rules and regulations.

As a part of the audit, PAD performed the following tasks:

- Ensured that there was a written policy on enrollment requirements and procedures;
- Ensured the number of students enrolled in school was being reported accurately;
- Verified that the school was following policy (laws and regulations from MDE) regarding enrollment; and
- Verified that the selected student’s information was in the student package and was the same as the information kept in the student’s record.

Chart 2



Source: PAD audit review



In chart 2, PAD found consistent failure in residency verification. In 2010-2011, 100% of school districts were not compliant. According to MDE JBCA policy... *all school districts will require students who are seeking to enroll or continue to enroll in a school district... shall verify the residence of each student...* This policy does not state how often verification of residency should occur. However, because MS Code §37-15-29 states: *...no minor child may enroll in or attend any school except in the school district of his residence...*, **OSA recommends that MDE add to their JBCA policy that this verification be done annually.**

Another area the school districts had consistent non-compliance was ensuring the student's demographic information kept in the student package was the same as the information kept in the student's cumulative folder. In 2010-2011, 100% of school districts were not in compliance. **OSA recommends that each school district review all policies related to student enrollment and ensure that they are following those policies. Further, when student information is added, changed, or deleted in the student package, the same information should be added, changed, or deleted in the student's cumulative folder.**

Student Attendance/Absenteeism

Student attendance and absenteeism, for the purpose of this report, deals with policy related to student attendance, the validation of excused absences, and the matching of attendance reports in the student package to MSIS. Because there is no uniform definition of a school day or what information should be contained in an excuse, the policies that were used in determining compliance in this section were unique to each district. **OSA recommends that MDE develops a uniform definition that states what a school day constitutes and what an excuse should contain.** During the 2010-2011 school audits, PAD learned that policies and procedures on excused absences vary statewide. As a guidance for the review of excused absences, PAD referred to MS Code §37-13-91 titled Compulsory School Attendance Requirements; specially, §37-13-91(4), which conveys to the districts what constitutes a valid excuse.

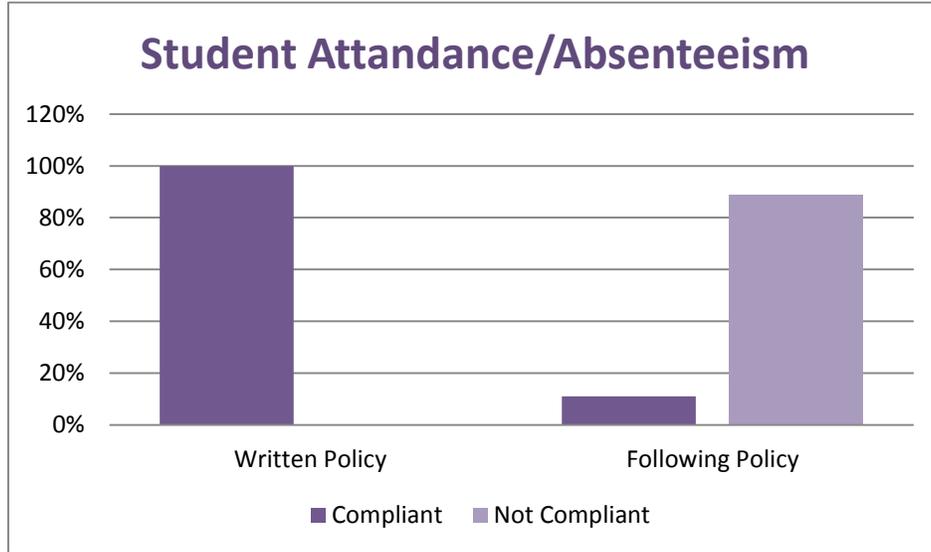
According to the MS Code §37-13-91(4) an excused absence is:

1. *Authorized school activity;*
2. *Illness or injury that prevents the child from physically being able to attend school;*
3. *Isolation ordered by the county health officer;*
4. *Death or serious injury of a member of the immediate family;*
5. *Attendance at court proceedings;*
6. *Observance of a religious event;*
7. *Valid educational travel or vacation; or*
8. *Superintendent or his designee/Handbook approved.*



Chart 3 shows the compliance of the school districts with student attendance/absenteeism regulations.

Chart 3



Source: PAD audit review

During PAD review, it was found that most districts did an exceptional job of having written policy and ensuring that attendance records in the student package matched MSIS. However, school districts were not following the written policies that had been established. In 2010-2011, 89% were not in compliance. PAD determined that these percentages were high because most schools did not follow their specific district policy as it related to excused absences. **OSA recommends that all school districts examine their individual policies regarding student absences and make certain that each school complies with the district’s policies. In addition, OSA recommends that MDE establish a uniform definition for a school day and what should be contained in an excuse.**

Graduation

Before a student can graduate from a Mississippi public school, Subject Area Tests (Algebra I; Biology I; US History from 1877; and English II, with a writing component) must be passed and a minimum number of Carnegie units must be met. In addition to requirements being met, districts must complete certain forms, which must be signed by the school principal.

Chart 4 shows the Carnegie unit requirements for seniors of school year 2008-2009, 2009-2010, and 2010-2011. These requirements were specifically for those students who were entering ninth grade in 2005-2006, 2006-2007, and 2007-2008 school terms.



Chart 4

CURRICULUM AREA	CARNEGIE UNITS	REQUIRED SUBJECTS
ENGLISH	4	
MATHEMATICS	4	Algebra I
SCIENCE	3	Biology I
SOCIAL STUDIES	3	1 World History 1 U.S. History ½ U.S. Government ½ Mississippi Studies ⁴
HEALTH	½	Comprehensive Health <i>or</i> Family and Individual Health
BUSINESS & TECHNOLOGY	1	1 Computer Discovery <i>or</i> ½ Keyboarding and ½ Computer Applications
THE ARTS	1	Any approved 500.000 course <i>or</i> completion of the 2-course sequence for Computer Graphics Technology I and II
ELECTIVES	4½	
TOTAL UNITS REQUIRED	21	

Source: MDE Approved Courses of Secondary Schools of Mississippi

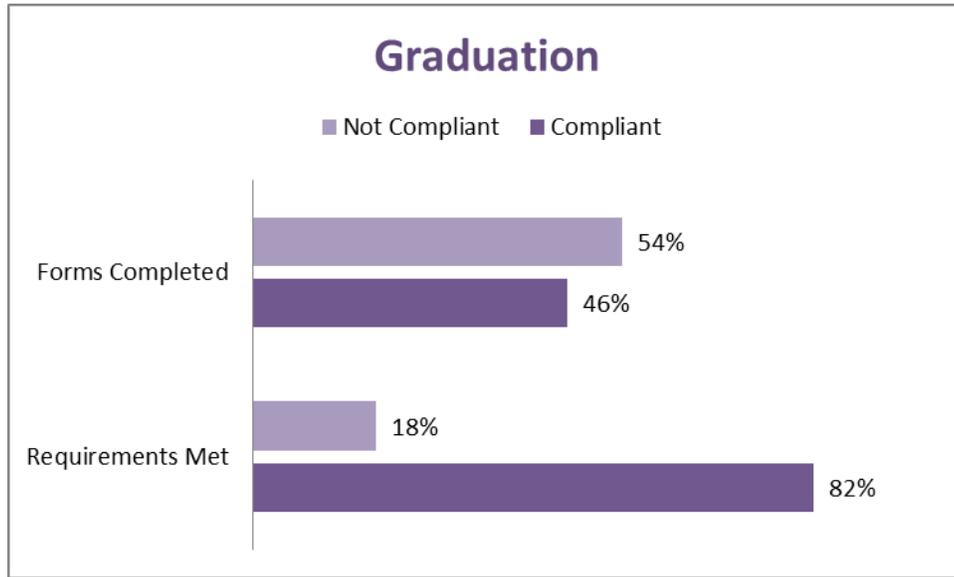
In order for PAD to review the requirements related to graduation, a list of graduates from the previous school year was obtained. Chart 5 shows that graduation requirements were met at 82% of the districts audited; while only 46% of the districts reviewed had completed all the appropriate graduation forms.

This section was very alarming due to the fact that it relates to students who have already received their diplomas. However, one must be mindful that the superintendent of each school district is given an opportunity to respond to the audit conducted in their school district. In this response, it is possible that a finding regarding a student not meeting graduation requirements could have been explained.

First, OSA recommends that all students that did not meet the graduation requirements set by the MDE have their diplomas revoked. Second, in the future, a policy should be established to ensure that all graduation requirements are met and verified by district personnel before providing diplomas to students. Thirdly, all required graduation forms should be completed in their entirety.



Chart 5



Source: PAD audit review

School Attendance Reporting

For the development and enhancement of educational needs of students, it is crucial for parents, teachers, administrators, and the community to encourage school attendance on a regular basis. Non-attendance greatly impacts the student, the school, and the community as a whole. Because of this impact, the State of Mississippi created the Mississippi Compulsory School Attendance Law (MS §37-13-91). The section of this law that relates directly to school attendance reporting states: *...(6) If a compulsory-school-age child has not been enrolled in a school within fifteen (15) calendar days after the first day of the school year of the school which the child is eligible to attend or the child has accumulated five (5) unlawful absences during the school year of the public school in which the child is enrolled, the school district superintendent or his designee shall report, within two (2) school days or within five (5) calendar days, whichever is less, the absences to the school attendance officer...* Because of inconsistency in law and a disregard for school holidays, **OSA recommends that MDE change section six (6) of this law to read: If a compulsory-school-age child has not been enrolled in a school within five (5) school days after the first day of the school year of the school which the child is eligible to attend or the child has accumulated five (5) unlawful absences during the school year of the public school in which the child is enrolled, the school district superintendent or his designee shall report, within two (2) school days, the absences to the State attendance officer...**

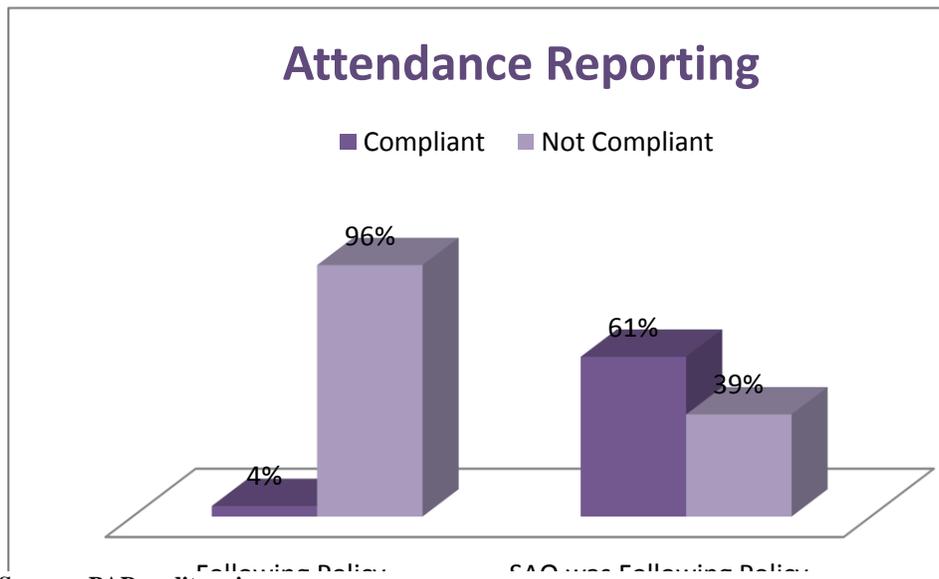
In addition, this section of the law also states...*The State Department of Education shall prescribe a uniform method for schools to utilize in reporting the unlawful absences to the school attendance officer...* OSA found that MDE had not prescribed a uniform method for schools to report unlawful absences. **OSA recommends that MDE abide by the law and prescribe a uniform method for schools to utilize in reporting unlawful absences.**



Due to the confusion in school districts as it relates to the “school” attendance officer versus the “State” attendance officer, OSA further recommends that MDE change section six (6) to read: The State Department of Education shall prescribe a uniform method for schools to utilize in reporting the unlawful absences to the State attendance officer...

During the 2010-2011 school audits, OSA determined that great attention needs to be given to this area. The districts are required by law to report students who have accumulated five (5) unexcused absences to the State attendance officer within a specific timeframe. OSA found that 96% of the 28 districts audited were not following policy when it came to reporting unexcused absences to the State attendance officer. The purpose of this law is to reduced the number of dropouts, increase the graduation rate, and hold parents accountable for their children’s truancy. Not complying with this law, undermines the State’s effort to educated its youth. With this in mind, OSA recommends that each school district become familiar with the Mississippi Compulsory School Attendance Law and adhere to each section of the law. In addition, OSA recommends that MDE create a policy that will affect a district’s accreditation and/or funding to ensure that unexcused absences are reported within the time frame stated in law.

Chart 6



Source: PAD audit review

This section of the audit also covers whether the school attendance officers, employed by MDE, were attempting to make contact with the student’s parent and/or guardian reported to them by the districts. Even though 61% of the attendance officers were in compliance with their requirements, it was noted that in some instances, the attendance officers were assigned to an area too large for them to be effective.



Some attendance officers could not do much more than send letters to the parents of the student's reported to them. In order for attendance officers to be both efficient and effective, their caseloads should be reduced to an amount that will allow them to work more diligently in securing a truant student's attendance in school.

Therefore, it is OSA's recommendation that the State and MDE consider increasing the number of attendance officers to cover the State. With the increase in the number of students yearly, OSA feels this increase would improve efficiency and effectiveness, as well as further reducing the dropout rate in Mississippi public schools.

Further, OSA recommends that MDE develop a standard method of reporting students with five (5) or more unexcused absences. Right now, reporting methods are left up to each school district and it makes it hard to distinguish if and when a referral was actually made.

Suspensions

According to MS §37-13-91 *...days missed from school due to disciplinary suspension shall not be considered an "excused" absence under this section...* The code sections further states... *However, no absences shall be excused by the school district superintendent, or his designee, when any student suspensions or expulsions circumvent the intent and spirit of the compulsory attendance law. The superintendent, or his designee, also shall report any student suspensions or student expulsions to the school attendance officer when they occur...* During the 2010-2011 school audit review, OSA found that 89% of the districts reviewed were not following policy when it came to suspensions. **With this in mind, OSA recommends that each school district become familiar with the Mississippi Compulsory School Attendance Law, paying close attention to section six(6).**

Chart 10



Source: PAD audit review



Fixed Assets

The Property Division (Property) of the Office of the State Auditor is responsible for ensuring that the State public schools are held accountable for fixed assets such as: land, buildings, equipment, furniture, and other personal property owned by the school district. In March 1997, Property developed a manual, Mississippi Public School Asset Management Manual, to guide school districts in the management of fixed assets.

According to this manual, "property" is defined as all furniture, vehicles, equipment and other personal property having a useful life expectancy of at least one year and with a threshold of \$1000 or more. "Property" does not include: carpeting, draperies, installed floor-to-ceiling partitions, window shades or blinds, mattresses and box springs, water heaters, installed drinking fountains, museum accessions, library books, films or archival collections. Duties of the school district property managers are to:

- Maintain a master fixed assets inventory ledger;
- Maintain property and equipment (general fixed assets) records by posting additions and deletions;
- Periodically audit and verify inventory records and equipment (general fixed assets); and
- Report findings to the School Board.

Currently, MDE does not review, monitor, or have policies on how fixed assets should be handled within the State's public schools. **OSA recommends that MDE develop policies on the management and monitoring of fixed assets in all school districts.** Just like student packages, there are a number of accounting systems used to manage fixed assets within the State. In an attempt at uniformity, **OSA recommends that MDE mandate one software package to track and/or monitor fixed assets.**

The chart below lists the 6 accounting software systems that are currently being used to track inventory.

Chart 11

<i>Name of Accounting Software</i>	<i>Number of Districts Using the Software</i>
<i>Courage-Integrity</i>	<i>19</i>
<i>Marathon</i>	<i>61</i>
<i>Innovak</i>	<i>32</i>
<i>McAleer</i>	<i>30</i>
<i>Otis Craig</i>	<i>6</i>
<i>MUNIS</i>	<i>2</i>
<i>N/A (Coahoma and Hinds AHS)</i>	<i>2</i>



Chart 12



Source: PAD audit review

Chart 12 indicates that approximately 25% of the districts audited were following policy in regards to fixed assets during the 2010-2011 audit review. Areas of concern related to fixed assets were transfers and the use of hand receipts. PAD found that school districts allowed personnel within the schools to move property without proper documentation. According to the Property manual *...Transfers of assets to other departments or individuals should indicate the identification of the asset, who is assigned the asset and who is accepting responsibility for the asset. Transfer information should be submitted to the district property manager to update the property data base...* **OSA recommends that school districts use the Mississippi Public School Asset Management Manual to properly manage fixed assets. The property manager should be notified at all times when property is transferred to another location other than the place where it was assigned.**

An added area of concern was the use of hand receipts. OSA found that schools districts were not using hand receipts properly, nor were hand receipts current. According to Property, hand receipts should be updated annually. Again, **OSA recommends that school districts use the Mississippi Public School Asset Management Manual to properly manage fixed assets.**

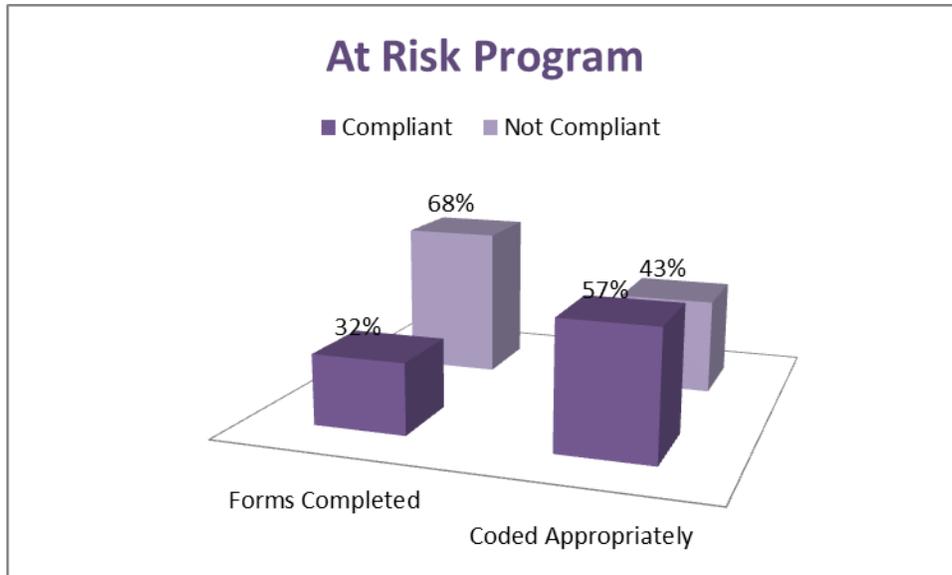
At Risk Program

The at risk program section consisted of a review of the Free/Reduced Lunch Program, which is an element of the Mississippi Adequate Education Program (MAEP) funding formula. The assessment was to ascertain the completeness of the Free and Reduce Price School Meal Family applications and the accuracy of the lunch status (free, reduced, or paid) assigned to each application.



This review revealed most districts, 68%, do not require all information to be completed on the application. If the district feels there is enough information to make a status determination then the application is accepted incomplete. In addition, forty-three percent (43%) of the districts reviewed were not assigning the appropriate lunch status to the applications. However, once the errors were brought to the district’s attention, it was changed immediately.

Chart 13



Source: PAD audit review

Conclusion

The State Auditor’s Office was tasked with auditing certain data elements in the school districts within the State. As a result, an audit plan, which entailed most of those elements, was created. The Performance Audit Division has been able to audit most districts in the State utilizing this audit tool. These audits gave OSA, as well as MDE, a look into the compliance of school districts with State laws, MDE policies, and district/school policies.

The audits revealed to PAD that every school district audited desired to comply with all laws and policies that exist. The frustration over the lack of knowledge and training was apparent and whenever the opportunity existed, PAD assisted as much as possible. **OSA recommends that, in the future, the communication between MDE and OSA regarding audit findings be increased in order to better serve the school districts, thus improving and enhancing the educational experience and environment for the children of Mississippi public schools.**

OSA will continue to monitor the compliance of school districts with the data elements discussed above. Additional elements that are a part of the Mississippi Adequate Education Program (MAEP) funding formula will also be added in the future. As audits are performed and results are analyzed, the audit plan, along with this report, will be adjusted to add and/or delete elements as needed.





For more information about this issue, contact

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