



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

January 29, 2009

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**Columbia School District**

Beginning on January 29, 2009, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student 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:

Columbia Elementary School does 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:

Columbia 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:

Columbia Elementary School is not following policy regarding student enrollment. One out of 14 records was missing. One out of 14 records had 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 Columbia 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 14 records reviewed, the student's information in the student package of two records did not match the student's record i.e. telephone numbers.



5. I determined whether the total number of students enrolled on the enrollment report from the student package matches the total number of students on the Student Roster Holding Area Report from MSIS. As a result, I found the following:

At Columbia Elementary School the total number of students enrolled on the enrollment report from the student package matches the total number of students on the Student Roster Holding Area Report from MSIS. A determination could not be made at the time of the audit due to the attendance officer being off on personal leave

#### **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:

Columbia Elementary School does 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:

Columbia Elementary School is following policy regarding attendance and absenteeism.

3. I determined whether the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package matches the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. As a result, I found the following:

At Columbia Elementary School the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package matches the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS

#### **School Attendance Reporting**

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

I determined that Columbia School District superintendent is following policy regarding the reporting of unexcused absences.

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

A determination could not be made at the time of the audit due to the attendance officer being off on personal leave



**Student Transfers**

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

Columbia Elementary School is following policy regarding transfers.

**Student Withdrawals**

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

Columbia School District is following policy regarding withdrawals.

**Report Submission**

1. I determined whether all final student package reports were transmitted to MSIS by the deadline established by MS Department of Education. As a result, I found the following:

At Columbia Elementary School, all final student package reports were submitted by the deadline established by MS Department of Education.

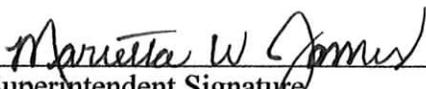
**Mississippi Employment Protection Act (E-Verify)**

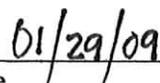
1. I determined whether the school district is in compliance with the Mississippi Employment Protection Act. As a result, I found the following:

Columbia School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008. However, Columbia School District did become compliant as of September 5, 2008.

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 me, at P.O. Box 956, Jackson, MS 39205, within one week from today. If you have questions or comments, please feel free to contact myself 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



# COLUMBIA SCHOOL DISTRICT

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Columbia, Mississippi 39429  
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Marietta W. James, Ed.D.  
Superintendent  
mjames@columbiaschools.org

January 30, 2009

Ms. Ramona Williams  
Office of the State Auditor  
Performance Audit Division  
P. O. Box 956  
Jackson, MS 39205

Dear Ms. Williams:

In response to the Columbia School District's audit findings of January 29, 2009, the following have been addressed:

### **Student Enrollment**

#### ***#3 Missing Student Folder***

The student in question has moved from Columbia and is attending another school. The student's folder has been sent in response to the request for records from that school. That request for records was provided on the day of the audit. (A copy of the request for records for the student is attached.)

#### ***Invalid Proof of Residency***

As the Superintendent of the Columbia School District, I will meet with the district's principals and emphasize that an address with a post office box number does not constitute a valid address for verification of residency. Principals will be instructed to inform their staff and to ensure that future proof of residency documents accepted in the district contain physical addresses.

#### ***#4 Invalid Phone Numbers***

This issue will also be addressed in the aforementioned meeting with the building administrative staff.

### **Mississippi Employment Protection Act (E-Verify)**

The Columbia School District began the process for compliance with the E-Verify program immediately upon receipt of the August "Technicalities" from the State Auditor. The email from the audit department notifying us of the Web posting of the August "Technicalities" was received on September 3, 2008. The August edition contained information from the August 22, 2008, Attorney General's ruling regarding school district compliance with Senate Bill 2988. Two days after learning of the requirement, the Columbia School District was in compliance. (A copy of the email message from the auditor's office, the pertinent page of the "Technicalities" newsletter and a copy of the E-Verify MOU is attached.)

In closing, I would like to thank you for working with us and commend you for your professionalism. If my staff or I can be of further assistance, please call.

Sincerely,

Marietta W. James, Ed.D.  
Superintendent

Enclosures