



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*March 11, 2009*

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**Harrison County School District**

Beginning on Monday, February 16, 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:

D'Iberville Sr. High does have a written policy on enrollment requirements and procedures.

D'Iberville Middle School does have a written policy on enrollment requirements and procedures.

D'Iberville Elementary School does have a written policy on enrollment requirements and procedures.

Harrison Central 9th Grade does not have a written policy on enrollment requirements and procedures.

Harrison Central Elementary does have a written policy on enrollment requirements and procedures.

Bel-Aire Elementary 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:

D'Iberville Sr. High is reporting the number of students enrolled accurately.

D'Iberville Middle School is not reporting the number of students enrolled accurately. The enrollment report ran on February 19, 2009 shows 553 children enrolled, and the head count performed on February 19, 2009 shows 551 enrolled.

D'Iberville Elementary School is reporting the number of students enrolled accurately.

Harrison Central 9th Grade is not reporting the number of students enrolled accurately. The enrollment report ran on February 25, 2009 shows 691 children enrolled, and the head count performed on February 25, 2009 shows 692 enrolled.



Harrison Central Elementary is not reporting the number of students enrolled accurately. The enrollment report ran on February 27, 2009 shows 823 children enrolled, and the head count performed on February 27, 2009 shows 827 enrolled.

Bel-Aire Elementary 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:

D'Iberville Sr. High is not following policy regarding student enrollment. 28 out of 32 records were missing, had incomplete, or invalid proof of residency. 2 out of 32 records were missing or had incomplete proof of immunization. 4 out of 32 records were missing, had incomplete, or invalid proof of age.

D'Iberville Middle School is not following policy regarding student enrollment. 3 out of 28 records were missing, had incomplete, or invalid proof of residency.

D'Iberville Elementary School is not following policy regarding student enrollment. 9 out of 22 records were missing, had incomplete, or invalid proof of residency.

Harrison Central 9th Grade is not following policy regarding student enrollment. 29 out of 35 records were missing, had incomplete, or invalid proof of residency. 1 out of 35 records were missing, had incomplete, or invalid proof of age.

Harrison Central Elementary is not following policy regarding student enrollment. 23 out of 32 records were missing, had incomplete, or invalid proof of residency. 3 out of 32 records were missing or had incomplete proof of immunization. 3 out of 32 records were missing, had incomplete, or invalid proof of age.

Bel-Aire Elementary is not following policy regarding student enrollment. 28 out of 35 records were missing, 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 D'Iberville Sr. High, the selected student's information in the student package is not the same the information kept in the student's record. 19 out of 32 student's information in the student package did not match the student's record.

At D'Iberville Middle School, the selected student's information in the student package is not the same as the information kept in the student's record. 9 out of 28 student's information in the student package did not match the student's record.



At D'Iberville Elementary School, the selected student's information in the student package is not the same as the information kept in the student's record. 5 out of 22 student's information in the student package did not match the student's record.

At Harrison Central 9th Grade, the selected student's information in the student package is not the same as the information kept in the student's record. 25 out of 35 student's information in the student package did not match the student's record.

At Harrison Central Elementary, the selected student's information in the student package is not the same as the information kept in the student's record. 12 out of 32 student's information in the student package did not match the student's record.

At Bel-Aire Elementary, the selected student's information in the student package is not the same as the information kept in the student's record. 11 out of 35 student's information in the student package did not match the student's record.

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 D'Iberville Sr. High, the total number of students enrolled on the enrollment report from the student package does not match the total number of students on the Student Roster Holding Area Report from MSIS. The enrollment report from the student package shows 1046 student's enrolled, and the Student Roster Holding Area Report from MSIS shows 1063 students enrolled.

At D'Iberville Middle School, the total number of students enrolled on the enrollment report from the student package does match the total number of students on the Student Roster Holding Area Report from MSIS.

At D'Iberville Elementary School, the total number of students enrolled on the enrollment report from the student package does match the total number of students on the Student Roster Holding Area Report from MSIS.

At Harrison Central 9th Grade, the total number of students enrolled on the enrollment report from the student package does not match the total number of students on the Student Roster Holding Area Report from MSIS. The enrollment report from the student package shows 691 student's enrolled, and the Student Roster Holding Area Report from MSIS shows 730 students enrolled.

At Harrison Central Elementary, the total number of students enrolled on the enrollment report from the student package does match the total number of students on the Student Roster Holding Area Report from MSIS.



At Bel-Aire Elementary, the total number of students enrolled on the enrollment report from the student package does match the total number of students on the Student Roster Holding Area Report from MSIS.

**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:

D'Iberville Sr. High does have a written policy on monitoring and reporting student absences.

D'Iberville Middle School does have a written policy on monitoring and reporting student absences.

D'Iberville Elementary School does have a written policy on monitoring and reporting student absences.

Harrison Central 9th Grade does have a written policy on monitoring and reporting student absences.

Harrison Central Elementary does have a written policy on monitoring and reporting student absences.

Bel-Aire Elementary 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:

D'Iberville Sr. High is following policy regarding attendance and absenteeism.

D'Iberville Middle School is not following policy regarding attendance and absenteeism. 2 out of 39 excuses **did not contain enough information to actually validate the excused absence**. 2 out of 39 excuses did not comply with district and/or school policies.

D'Iberville Elementary School is not following policy regarding attendance and absenteeism. 8 out of 49 excuses **did not contain enough information to actually validate the excused absence**. 2 out of 49 excuses did not comply with district and/or school policies.

Harrison Central 9th Grade is not following policy regarding attendance and absenteeism. 1 out of 57 excuses did not comply with district and/or school policies.

Harrison Central Elementary is not following policy regarding attendance and absenteeism. 4 out of 51 excuses did not comply with district and/or school policies.

Bel-Aire Elementary is not following policy regarding attendance and absenteeism. 1 out of 46 excuses **did not contain enough information to actually validate the excused absence**. 1 out of 46 excuses did not comply with district and/or school policies.



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 D'Iberville Sr. High, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 587 excused, 890 unexcused, and 1477 total absents, and the Holding Area Student Absences Report shows 586 excused, 891 unexcused, and 1477 total absents.

At D'Iberville Middle School, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 304 excused, 329 unexcused, and 633 total absents, and the Holding Area Student Absences Report shows 298 excused, 335 unexcused, and 633 total absents.

At D'Iberville Elementary School, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 353 excused, 285 unexcused, and 638 total absents, and the Holding Area Student Absences Report shows 329 excused, 309 unexcused, and 638 total absents.

At Harrison Central 9th Grade, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 379 excused, 507 unexcused, and 886 total absents, and the Holding Area Student Absences Report shows 378 excused, 508 unexcused, and 886 total absents.

At Harrison Central Elementary, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 407 excused, 374 unexcused, and 781 total absents, and the Holding Area Student Absences Report shows 391 excused, 390 unexcused, and 781 total absents.

At Bel-Aire Elementary, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 312 excused, 330 unexcused and 642 total absents, and the Holding Area Student Absences Report shows 305 excused, 337 unexcused, and 642 total absents.



**School Attendance Reporting**

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

I determined that Harrison Co. School District superintendent is following policy regarding the reporting of unexcused absences. However, at Bel-Aire Elementary, the superintendent is not reporting the information to the school attendance officer as specified by law.

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

I determined that D'Iberville Sr. High attendance officer is not following policy regarding the reporting of unexcused absences. 2 out of 34 students' files reviewed had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more absences.

I determined that D'Iberville Middle School attendance officer is following policy regarding the reporting of unexcused absences.

I determined that D'Iberville Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

I determined that Harrison Central 9th Grade attendance officer is following policy regarding the reporting of unexcused absences.

I determined that Harrison Central Elementary attendance officer is following policy regarding the reporting of unexcused absences.

I determined that Bel-Aire Elementary attendance officer is following policy regarding the reporting of unexcused absences.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at D'Iberville Sr. High met graduation requirements.

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

At D'Iberville Sr. High, all graduation records were complete.

**Student Transfers**



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

D'Iberville Sr. High is following policy regarding transfers.

D'Iberville Middle School is following policy regarding transfers.

D'Iberville Elementary School is following policy regarding transfers.

Harrison Central 9th Grade is not following policy regarding transfers.

Harrison Central Elementary is following policy regarding transfers.

Bel-Aire Elementary 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:

D'Iberville Sr. High is following policy regarding withdrawals.

D'Iberville Middle School is following policy regarding withdrawals.

D'Iberville Elementary School is following policy regarding withdrawals.

Harrison Central 9th Grade is not following policy regarding withdrawals.

Harrison Central Elementary is following policy regarding withdrawals.

Bel-Aire Elementary 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 D'Iberville Sr. High, all final student package reports were submitted by the deadline established by MS Department of Education.

At D'Iberville Middle School, all final student package reports were submitted by the deadline established by MS Department of Education.



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

At Harrison Central 9th Grade, all final student package reports were submitted by the deadline established by MS Department of Education.

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

At Bel-Aire Elementary, all final student package reports were submitted by the deadline established by MS Department of Education.

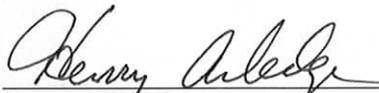
**Mississippi Employment Protection Act (E-Verify)**

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

I determined that Harrison County School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 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 - Clint Robinson, 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

# Harrison County School District

11072 Highway 49  
Gulfport, MS 39503

03-11-2009

Clint Robinson  
P.O. Box 956  
Jackson, MS 39205

Mr. Robinson:

Thank you for the professional and courteous manner in which you conducted the audit of Harrison County School District for January 2009.

Below please find our comments and response to the audit findings:

## STUDENT ENROLLMENT

The audit found that "Harrison Central 9<sup>th</sup> Grade does not have a written policy on enrollment requirements and procedures".

**Response:** A written policy on enrollment requirements and procedures has been produced for Harrison Central 9<sup>th</sup> Grade and the school now has a copy of the policy.

The audit found that "D'Iberville Middle School is not reporting the number of students enrolled accurately. The enrollment report ran on February 19, 2009 shows 553 children enrolled, and the head count performed on February 19, 2009, shows 551 enrolled".

The audit found that "Harrison Central 9<sup>th</sup> Grade is not reporting the number of students enrolled accurately. The enrollment report ran on February 25, 2009 shows 691 children enrolled, and the head count performed on February 25, 2009, shows 692 enrolled".

The audit found that "Harrison Central Elementary is not reporting the number of students enrolled accurately. The enrollment report ran on February 27, 2009 shows 823 children enrolled, and the head count performed on February 27, 2009, shows 827 enrolled".

**Response:** We will review and correct our procedure for enrolling students in our student software package to help ensure that the totals on the report from our student software package matches a physical head count on any given day.

The audit found that “D’Iberville Sr. High is not following policy regarding student enrollment. 28 out of 32 records were missing, had incomplete, or invalid proof of residency. 2 out of 32 records were missing or had incomplete proof of immunization. 4 out of 32 records were missing, had incomplete, or invalid proof of age.”

The audit found that “D’Iberville Middle School is not following policy regarding student enrollment. 3 out of 28 records were missing, had incomplete, or invalid proof of residency”.

The audit found that “D’Iberville Elementary School is not following policy regarding student enrollment. 9 out of 22 records were missing, had incomplete, or invalid proof of residency”.

The audit found that “Harrison Central 9<sup>th</sup> Grade is not following policy regarding student enrollment. 29 out of 35 records were missing, had incomplete, or invalid proof of residency. 1 out of 35 records were missing, had incomplete, or invalid proof of age.”

The audit found that “Harrison Central Elementary is not following policy regarding student enrollment. 23 out of 32 records were missing, had incomplete, or invalid proof of residency. 3 out of 32 records were missing or had incomplete proof of immunization. 3 out of 32 records were missing, had incomplete, or invalid proof of age.”

The audit found that “Bel-Aire Elementary is not following policy regarding student enrollment. 28 out of 35 records were missing, had incomplete, or invalid proof of residency”.

**Response:** We will review our policy regarding student enrollment and implement a plan to bring all schools in our district into compliance.

The audit found that “At D’Iberville Sr. High, the selected student’s information in the student package is not the same the information kept in the student’s record. 19 out of 32 student’s information in the student package did not match the student’s record”.

The audit found that “At D’Iberville Middle School, the selected student’s information in the student package is not the same the information kept in the student’s record. 9 out of 28 student’s information in the student package did not match the student’s record”.

The audit found that “At D’Iberville Elementary School, the selected student’s information in the student package is not the same the information kept in the student’s record. 5 out of 22 student’s information in the student package did not match the student’s record”.

The audit found that “At Harrison Central 9<sup>th</sup> Grade, the selected student’s information in the student package is not the same the information kept in the student’s record. 25 out of 35 student’s information in the student package did not match the student’s record”.

The audit found that “At Harrison Central Elementary, the selected student’s information in the student package is not the same the information kept in the student’s record. 12 out of 32 student’s information in the student package did not match the student’s record”.

The audit found that “At Bel-Aire Elementary, the selected student’s information in the student package is not the same the information kept in the student’s record. 11 out of 35 student’s information in the student package did not match the student’s record”.

**Response:** We will review our policy regarding student cumulative folders and implement a plan to bring all schools in our district into compliance.

The audit found that “At D’Iberville Sr. High, the total number of students enrolled on the enrollment report from the student package does not match the total number of students on the Student Roster Holding Area Report from MSIS. The enrollment report from the student package shows 1046 student’s enrolled, and the Student Roster Holding Area Report from MSIS shows 1063 students enrolled”.

The audit found that “At Harrison Central 9<sup>th</sup> Grade, the total number of students enrolled on the enrollment report from the student package does not match the total number of students on the Student Roster Holding Area Report from MSIS. The enrollment report from the student package shows 691 student’s enrolled, and the Student Roster Holding Area Report from MSIS shows 730 students enrolled”.

**Response:** We will instruct our schools to enroll students in our student software package and run the reports for documentation at the correct time to ensure that the report matches the MSIS Holding Area Report.

## STUDENT ATTENDANCE/ABSENTEEISM

The audit found that “D’Iberville Middle School is not following policy regarding attendance and absenteeism. 2 out of 39 excuses **did not contain enough information to actually validate the excused absence.** 2 out of 39 excuses did not comply with district and/or school policies”.

The audit found that “D’Iberville Elementary School is not following policy regarding attendance and absenteeism. 8 out of 49 excuses **did not contain enough information to actually validate the excused absence.** 2 out of 49 excuses did not comply with district and/or school policies”.

The audit found that “Harrison Central 9<sup>th</sup> Grade is not following policy regarding attendance and absenteeism. 1 out of 57 excuses did not comply with district and/or school policies”.

The audit found that “Harrison Central Elementary is not following policy regarding attendance and absenteeism. 4 out of 51 excuses did not comply with district and/or school policies”.

The audit found that “Bel-Aire Elementary is not following policy regarding attendance and absenteeism. 1 out of 46 excuses **did not contain enough information to actually validate the excused absence.** 1 out of 46 excuses did not comply with district and/or school policies”.

- **Response:** We will review and modify if necessary our procedure for recording and documenting attendance and absenteeism at all schools to ensure that we are complying with district and school policy.

The audit found that “At D’Iberville Sr. High, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 587 excused, 890 unexcused, and 1477 total absents, and the Holding Area Student Absences Report shows 586 excused, 891 unexcused, and 1477 total absents”.

The audit found that “At D’Iberville Middle School, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 304 excused, 329 unexcused, and 633 total absents, and the Holding Area Student Absences Report shows 298 excused, 335 unexcused, and 633 total absents”.

The audit found that “At D’Iberville Elementary School, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 353 excused, 285 unexcused, and 638 total absents, and the Holding Area Student Absences Report shows 329 excused, 309 unexcused, and 638 total absents”.

The audit found that “At Harrison Central 9<sup>th</sup> Grade, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 379 excused, 507 unexcused, and 886 total absents, and the Holding Area Student Absences Report shows 378 excused, 508 unexcused, and 886 total absents”.

The audit found that “At Harrison Central Elementary, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 407 excused, 374 unexcused, and 781 total absents, and the Holding Area Student Absences Report shows 391 excused, 390 unexcused, and 781 total absents”.

The audit found that “At Bel-Aire Elementary, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package does not match the total number of excused, unexcused, and total absent student on the Holding Area Student Absences Report from MSIS. The student package report shows 312 excused, 330 unexcused, and 642 total absents, and the Holding Area Student Absences Report shows 305 excused, 337 unexcused, and 642 total absents”.

**Response:** We will review our procedures and instruct our schools to post excused absences for students in our student software package and run the reports for documentation at the correct time according to policy to ensure that the student software package report matches the MSIS Student Area Student Absences.

## **SCHOOL ATTENDANCE REPORTING**

The audit found that “Harrison Co. School district superintendent is following policy regarding the reporting of unexcused absences. However, at Bel-Aire Elementary, the superintendent is not reporting the information to the school attendance officer as specified by law”.

**Response:** Although the superintendent had reported the necessary information to the attendance officer, the documentation was not available at the time of the audit at Bel-Aire. The superintendent will update the automated computerized system designed to guarantee that the school attendance officer is notified of unexcused absences as dictated by Mississippi law and that the documentation is retrievable on demand.

The audit “determined that D’Iberville Sr. High attendance officer is not following policy regarding the reporting of unexcused absences. 2 out of 34 students’ files reviewed had no attempts made to secure enrollment and/or attendance in the student’s file that had accumulated five (5) or more absences”.

**Response:** The SAO is employed by MDE and not the Harrison County School District, therefore the SAO is not supervised by the superintendent. We will continue to provide necessary documentation on absences to the SAO and will assist in any way we can to correct this finding.

### **STUDENT TRANSFERS**

The audit found that “Harrison Central 9<sup>th</sup> Grade is not following policy regarding transfers”.

**Response:** We will review our policy regarding transfers at Harrison Central 9<sup>th</sup> Grade and take steps to help ensure it is followed in the future.

### **STUDENT WITHDRAWALS**

The audit found that “Harrison Central 9<sup>th</sup> Grade was not following policy regarding withdrawals”.

**Response:** We will review our policy regarding withdrawals at Harrison Central 9<sup>th</sup> Grade and take steps to help ensure it is followed in the future.

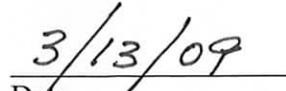
### **MISSISSIPPI EMPLOYMENT PROTECTION ACT (E-VERIFY)**

The audit “determined that the Harrison County School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008”.

**Response:** The Harrison County School District has corrected this and has now been in compliance with the Mississippi Employment Protection Act since October 16, 2008.

If you need any additional information from me, please do not hesitate to call.

  
Henry Arledge

  
Date