



PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 30, 2008

Lincoln County School District

Beginning on Monday, October 27, 2008, 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:

Bogue Chitto Attendance Center 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:

Bogue Chitto Attendance Center 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:

Bogue Chitto Attendance Center is not following policy regarding student enrollment. 20 out of 34 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 Bogue Chitto Attendance Center the selected student's information is not in the student package and is not the same as the information kept in the student's record. 22 out of 34 student's information 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 Bogue Chitto Attendance Center 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.

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:

Bogue Chitto Attendance Center 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:

Bogue Chitto Attendance Center is following policy regarding attendance and absenteeism. However, 21 out of 88 excuses **did not contain enough information to actually validate the excused absence** according to the school district parent and student handbook.

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 *Bogue Chitto Attendance Center* 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.

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:

All students selected at *Bogue Chitto Attendance Center* met graduation requirements.

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

At *Bogue Chitto Attendance Center* all graduation records were not complete. 3 out of 3 of student's records reviewed had incomplete Graduation Facts sections.

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 *Lincoln County School District* Superintendent is not reporting the information to the school attendance officer as specified by law.

I determined that *Lincoln County School District, Bogue Chito Attendance Center* is not following policy regarding the reporting of unexcused absences. 1 out of 10 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.



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

I determined that *Lincoln County School District, Bogue Chitto Attendance Center* attendance officer is following policy regarding the reporting of unexcused absences.

Report Submission

- I determined whether all final student package reports are transmitted to MSIS by the 10th of every month. As a result, I found the following:

At *Bogue Chitto Attendance Center* all final student package reports were submitted by the 10th of every month.

Student Transfers

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

Bogue Chitto Attendance Center is following policy regarding transfers.

Student Withdrawals

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

Bogue Chitto Attendance Center is following policy regarding withdrawals.

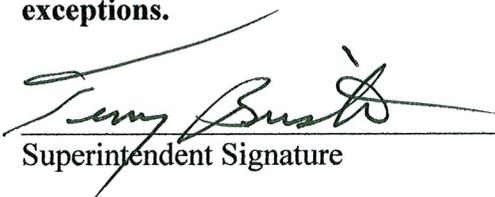
Mississippi Employment Protection Act (E-Verify)

- I determined whether the school district is following policy regarding the Mississippi Employment Protection Act. As a result, I found the following:

Lincoln County School District is not following policy regarding the Mississippi Employment Protection Act.

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.

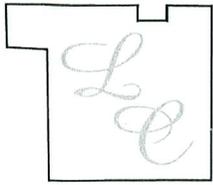
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



 Superintendent Signature

10.30.08

 Date



Lincoln County School District

Terry Brister, Superintendent of Education

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P. O. Box 826
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Brookhaven, Mississippi 39602-0826

October 31, 2008

SCANNED
NOV 03 2008
PERFORMANCE AUDIT

Ms. Office of the State Auditor
Stacey E. Pickering
Performance Audit Division
P.O. Box 956
Jackson, MS 39205

Dear Mr. Pickering:

On October 30, 2008, Auditor, Brandi Evans, with your department presented her audit of one of my schools, Bogue Chitto Attendance Center. The following is my response to her findings:

Student Enrollment

3. *Invalid Proof of Residency* - The Lincoln County School District will include the attached Residency Verification forms in their student handbook to be filled out and completed each year.
4. *Selected student's information is not in the student package and is not the same as the information kept in the student's record* - Student's information is being pulled from the computer and will be updated in the student's cumulative folders and inserts. The address and telephone numbers will be done according to the MDE Policy Manual.

Student Attendance/Absenteeism

2. *Did not contain enough information to actually validate the excused absence* - The student handbook will be revised to comply with the MDE policy manual.

Graduation

2. *Graduation records were not complete* - Student records are being reviewed to make sure all Graduation Facts sections are complete.

School Attendance Reporting

1. *Reporting of un-excused absences to school attendance officers as specified by law* - The un-excused absences at Bogue Chitto Attendance are being reported to the attendance officer but are not being signed off by the Superintendent. I intend to have my schools send the un-excused absences to be reported to our attendance officer for me or my designee to sign off in the future.

"In Pursuit of Excellence"

However, I would like to request that the part about the Superintendent signing off be removed or stated to say by the administrator at the schools or their designee as they are the ones that work hands on with the school attendance office. I keep a good line of communication open with our schools Attendance Officer and his office and they keep me updated on whether the schools are reporting un-excused absences as required by law.

We will work diligently to insure all un-excused absences are being reported.

Mississippi Employment Protection Act (E-Verify)

1. *Not following policy regarding the Ms. Employment Protection Act* - The district was not aware of the Ms. Employment Protection Act (E-Verify) or a deadline to apply with this policy. When we became aware of this we initiated steps to obtain the legal guidelines and procedures through Homeland Securities and will start abiding by this law. (Attached is a copy of our MOU.)

If you have any questions or need any additional information on any of the above, please call me.

Sincerely



Terry Brister
Superintendent of Education

See Attached