



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 17, 2008*

---

**Ocean Springs School District**

Beginning on Monday, December 15, 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:

Magnolia Park Elementary School does have a written policy on enrollment requirements and procedures.

Oak Park 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:

Magnolia Park Elementary School is reporting the number of students enrolled accurately at 783.

Oak Park Elementary School is reporting the number of students enrolled accurately at 697.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Magnolia Park Elementary School is following policy regarding student enrollment.

Oak Park Elementary School is not following policy regarding student enrollment. 1 out of 20 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 Magnolia Park Elementary School, the selected student's information is in the student package and is the same as the information kept in the student's record.

At Oak Park Elementary School, 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. 2 out of 20 student's information was not in the student package and 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 Magnolia Park 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 at 786.

At Oak Park 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 at 716.

### **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:

Magnolia Park Elementary School does have a written policy on monitoring and reporting student absences.

Oak Park 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:

Magnolia Park Elementary School is not following policy regarding attendance and absenteeism. 2 of 44 students with excused absence(s) on the student package report **did not have a valid excuse on file.**

Oak Park Elementary School is following policy regarding attendance and absenteeism. All 50 students with excused absence(s) on the student package report **did have a valid excuse on file.**

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 Magnolia Park 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 293 excused, 83



unexcused and 376 total absents, and the Holding Area Student Absences Report shows 302 excused, 74 unexcused, and 376 total absents.

At Oak Park 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 at 349.

### **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:

At Oak Park 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 at 349.

I determined that Ocean Springs School District 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:

I determined that Magnolia Park Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

I determined that Oak Park Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

### **Student Transfers**

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

Magnolia Park Elementary School is following policy regarding transfers.

Oak Park 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:

Magnolia Park Elementary School is following policy regarding withdrawals.

Oak Park Elementary School is following policy regarding withdrawals.



**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 Ocean Springs School District 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:

I determined that Magnolia Park Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

I determined that Oak Park Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

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

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

Ocean Springs School District is not in compliance with 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 – **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

12/17/08

Date

MEMO

To: Keyla Bradford, Project Manager  
Clint Robinson, Auditor  
From: Julia Platt *Julia Platt*  
Date: December 16, 2008  
Re: Audit Exceptions

I would like to respond to the following findings in our state audit conducted on December 15 and 16, 2008, by Mr. Clint Robinson.

3. **Oak Park Elementary School** is not following policy regarding student enrollment. 1 out of 20 records were missing, had incomplete, or invalid proof of residency.

Reply: **The Ocean Springs School District** does not have a policy for updating residency. In this case, we have requested updated residency in writing twice from the parent to no avail.

4. At **Oak Park Elementary School**, 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. 2 out of 20 student's information was not in the student package and did not match the student's record.

Reply: In the first instance updated registration had not been filed and cell phone numbers had changed.

In the second instance, the home number was the same on the cumulative folder and registration form. The parent requested that the cell number be in computer for Connect Ed purposes.