



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 15, 2010*

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**Clarksdale School District**

Beginning on Tuesday, January 5, 2010, 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:

*Clarksdale High, Higgins Middle, and Myrtle Hall IV Elementary* have 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:

*Clarksdale High* is not reporting the number of students enrolled accurately. The enrollment report run on *January 6, 2010* shows 923 children enrolled, and the head count performed on *January 6, 2010* shows 844 enrolled.

*Higgins Middle* is reporting the number of students enrolled accurately.

*Myrtle Hall IV Elementary* is not reporting the number of students enrolled accurately. The enrollment report run on *January 14, 2010* shows 268 children enrolled, and the head count performed on *January 14, 2010* shows 267 enrolled.

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

*Clarksdale High* is not following policy regarding student enrollment. Of the records reviewed, 20 out of 28 records had missing, incomplete, or invalid proof of residency. 3 out of 28 records had incomplete or invalid proof of immunization. 1 out of 28 records had missing, incomplete, or invalid proof of age.

*Higgins Middle* is not following policy regarding student enrollment. Of the records reviewed, 9 out of 18 records had missing, incomplete, or invalid proof of residency. 2 out of 18 records had missing, incomplete, or invalid proof of immunization. 1 out of 18 records had missing, incomplete, or invalid proof of age.



*Myrtle Hall IV Elementary* is not following policy regarding student enrollment. Of the records reviewed, 7 out of 16 records had missing, incomplete, or invalid proof of residency. 4 out of 16 records had missing, incomplete, or invalid proof of immunization.

4. I determined whether the selected student's information in the student package is the same as the information kept in the student's record. As a result, I found the following:

At *Clarksdale High*, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 19 out of 28 student's addresses **did not match** information in the student package. Of the records reviewed, 16 out of 28 student's telephones **did not match** information in the student package.

At *Higgins Middle*, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 2 out of 18 student's address **did not match** information in the student package. Of the records reviewed, 8 out of 18 student's telephone **did not match** information in the student package.

At *Myrtle Hall IV Elementary*, the selected student's information in the student package **is the same** as the information kept in 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 *Clarksdale 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 887 students enrolled, and the Student Roster Holding Area Report from MSIS shows 931 students enrolled.

At *Higgins Middle*, 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 350 students enrolled, and the Student Roster Holding Area Report from MSIS shows 364 students enrolled.

At *Myrtle Hall IV Elementary*, 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:

*Clarksdale High, Higgins Middle and Myrtle Hall IV Elementary* have 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:

*Clarksdale High* is not following policy regarding attendance and absenteeism. Of the records reviewed, 18 out of 52 excuses did not comply with district and/or school policies. Of the records reviewed, 12 out of 52 did not have a valid excused on file.

*Higgins Middle* is not following policy regarding attendance and absenteeism. Of the records reviewed, 4 out of 23 excuses did not comply with district and/or school policies. Of the records reviewed, 13 out of 23 did not have a valid excused on file.

*Myrtle Hall IV Elementary* 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 *Clarksdale 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 344 excused, 790 unexcused and 1134 total absent, and the Holding Area Student Absences Report shows 347 excused, 827 unexcused, and 1174 total absent.

At *Higgins Middle and Myrtle Hall IV Elementary*, 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 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 *Clarksdale High* met graduation requirements.

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

At *Clarksdale High*, all graduation records were not complete. Of the records reviewed, 8 out of 14 of student's records reviewed had incomplete Graduation Facts sections.

### **School Attendance Reporting**

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

*Clarksdale High* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 40 out of 40 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences as specified by law.



*Higgins Middle* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 18 out of 18 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences as specified by law.

*Myrtle Hall IV Elementary* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 13 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 14 out of 14 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

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

At *Clarksdale High and Higgins Middle*, I was unable to determine compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more unexcused absences.

*Myrtle Hall IV Elementary* attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 14 student files reviewed had no attempt made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences.

### **Reporting of Suspensions**

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

*Clarksdale High* is not following policy regarding the reporting of suspensions. Of the records reviewed, 5 out of 5 students' suspensions reviewed were not reported to the school attendance officer when they occurred. Of the records reviewed, 4 out of 5 suspensions were not coded as an unexcused absence, as required by law.

*Higgins Middle* is not following policy regarding the reporting of suspensions. Of the records reviewed, 3 out of 3 students' suspensions reviewed were not reported to the school attendance officer when they occurred. Of the records reviewed, 3 out of 3 suspensions were not coded as an unexcused absence, as required by law.

*Myrtle Hall IV Elementary* is not following policy regarding the reporting of suspensions. Of the records reviewed, 1 out of 1 student suspensions reviewed was not reported to the school attendance officer when it occurred.

### **Student Transfers**

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

*Clarksdale High, Higgins Middle and Myrtle Hall IV Elementary* are following policy regarding transfers.



**Student Withdrawals**

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

*Clarksdale High, Higgins Middle and Myrtle Hall IV Elementary* are following policy regarding withdrawals.

2. I determined whether the school is following policy regarding transfer requests. As a result, I found the following:

*Clarksdale High* is not following policy regarding transfer requests. Of the records reviewed, 3 out of 4 transfers did not have an official request and/or required documentation on file. Of the records reviewed, 3 out of 4 withdrawals were not coded as dropouts as required by MDE policy.

*Higgins Middle* is not following policy regarding transfer requests. Of the records reviewed, 1 out of 4 transfer requests did not have an official request and/or required documentation on file. Of the records reviewed, 1 out of 4 transfer requests was not coded as dropouts as required by MDE policy.

*Myrtle Hall IV Elementary* is not following policy regarding transfer requests. Of the records reviewed, 3 out of 3 transfer requests did not have an official request and/or required documentation on file. Of the records reviewed, 3 out of 3 withdrawals were not coded as dropouts as required by MDE policy.

**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 *Clarksdale High, Higgins Middle and Myrtle Hall IV Elementary*, all final student package reports were submitted by the deadline established by MS Department of Education.

**Fixed Assets**

1. I determined whether the school/district is following policy regarding the management of fixed assets. As a result, I found the following:

**District Fixed Assets**

Clarksdale School District is not following policy regarding the management of fixed assets. Of the records reviewed, 12 out of 30 items selected were not located and 2 out of 30 items were not properly transferred.

**School Fixed Assets**

I determined that *Clarksdale High* is not following policy regarding the management of fixed assets. Of the records reviewed, 4 out of 36 items selected were not located; and 5 out of 36 items were not properly transferred.



I determined that *Higgins Middle* is not following policy regarding the management of fixed assets. Of the records reviewed, 7 out of 29 items selected were not located.

I determined that *Myrtle Hall IV Elementary* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 15 items selected were not located; 1 out of 15 items was not properly transferred.

**Data Collection Policy**

1. I determined whether the school district has a formal data collection policy manual that is reflective of the policies and procedures of its district. As a result, I found the following:

*Clarksdale School District* does have a formal data collection policy manual that is reflective of the policies and procedures of its district.

**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:

*Clarksdale 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, at P.O. Box 1151, Ackerman, MS 39735, **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.**

Dennis Dugan  
Superintendent Signature

1-15-10  
Date

# CLARKSDALE MUNICIPAL SCHOOL DISTRICT

**Dennis Dupree Sr., Superintendent**

101 McGuire Street  
P.O. Box 1088  
Clarksdale, MS 38614

January 27, 2010

Ms. Carol Odom  
P. O. Box 1151  
Ackerman, Mississippi 39735

Dear Ms. Odom:

As Superintendent of Education for the Clarksdale Municipal School District (CMSD), it is my responsibility to oversee the overall operation of the district. My intent is to operate all programs in compliance with local, state, and federal policy. Should we fall short of compliance, my responsibility is to intervene and put mechanisms and procedures in place aimed at avoiding future compliance issues.

This letter comes in response to the audit findings for the Clarksdale Municipal School District resulting from your visit which began on January 5, 2010 and ended on January 15, 2010. A report of findings was left with me on January 15, 2010. The report of findings indicated that I had one week to respond to the findings. Though this letter is slightly beyond the one week window of time listed on the last page of the findings, it is provided as my response, on behalf of the District. I sincerely appreciate you allowing me to take the time I felt was necessary to compile a comprehensive response to the findings and to get our schools poised to make the needed changes. In the time since receiving the findings, I have been working to ensure that mechanisms have been put in place to eliminate future non-compliance, especially repeats of previous findings. This letter is further supported by documentation of the acts taken on my part and that of the schools that were visited to ensure that appropriate professional development, and in some cases retraining, has occurred since the visit.

This section outlines actions that have occurred since I received the report of findings. I informed the board of the findings at our board meeting on January 21, 2010. I addressed the report in general with all administrators at our Principals' Meeting on January 22, 2010. Each principal whose school was visited was provided a summary compilation of all findings of non-compliance for their school site along with a listing of the areas found to be in compliance. This compilation was completed today and disseminated to each principal today via our Groupwise email system. Upon each principal's review of the

## CMSD

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findings, they must hold and document a training session addressing each area of non-compliance so as to ensure that all proper staff members receive training. Each has been instructed to utilize sign-in sheets and an agenda to substantiate the date, time and participants who received training.

Our technology coordinator has been apprised of the compliance problems that are connected to the necessary matches of the software reporting packages for our student database and MSIS. He, too, is ensuring that any required retraining is performed and that those charged to run reports to check for errors have the needed training to run the reports at the building level. Our district person charged with the responsibility for MSIS has also been met with and we have addressed her role in ensuring that routine checks occur to look for error reporting that can be corrected as any errors are found. Where corrections can be made to the records that were reviewed they are to be corrected immediately.

Our professional development plan for 2010-2011 will be developed to consist of a strand addressing reporting requirements to address and ensure the accuracy and reliability of student data transmitted to the Mississippi Department of Education. A deadline of February 15, 2010 has been established for: (1) the correction of all reviewed records where problems were noted, (2) the submission of all documents, current and retroactive, to the school attendance officer, (3) the re-run of all reports that can be matched in our student package and in MSIS, and (4) all professional development to be completed and documented. We will review and redistribute to all schools in the district all relative state and local policies and update any policy found to be in need of change to meet current requirements upon approval by our CMSD Board of Trustees.

In regards to the fixed assets portion of the audit, a consultant with the Excellence Group was brought in to do training with the business manager, assistant business manager, fixed assets clerk, and other district personnel on proper fixed assets management. These employees will, in turn, conduct training with the appropriate staff at each of the schools.

In the past, non-working items were being housed in one of the district's vacant buildings prior to deletion from inventory by the board. This building was the subject of various break-ins. With the exception of one asset, the items that could not be located during our audit were, or had at some point been, in this building. These missing items have subsequently been deleted from the inventory and where applicable a police report has been filed. However, in either instance, the police reports and list of deletions have been spread on the board minutes and approved (see enclosed board minutes).

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The superintendent has talked with the building administrators and stressed the importance of items not being moved to this vacant building upon determination that they are non-working. In addition, action will be taken to delete these non-working items from inventory in a timely manner.

The one exception mentioned above was a piece of band equipment in which the responsible party has been charged for the salvage value of that item (see enclosed receipt).

For all items that were not transferred properly, this matter was handled prior to the auditor leaving the district and transfer sheets were given.

It is my hope that these actions will satisfy the response requirement for the findings. I look forward to receiving a response from you indicating that the items I have outlined above are acceptable as our approach to improving our internal procedures so that we become compliant in both attendance and fixed asset records management.

Respectfully,



Dennis Dupree, Sr.  
Superintendent of Education

c: Keyla Bradford

Enclosures