



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 6, 2010

Coahoma County School District

Beginning on Tuesday, March 30, 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:

Coahoma Jr/Sr High and Jonestown 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:

Coahoma Jr/Sr High is not reporting the number of students enrolled accurately. The enrollment report ran on *March 31, 2010* shows 564 children enrolled, and the head count performed on *March 31, 2010* shows 563 enrolled.

Jonestown Elementary is not reporting the number of students enrolled accurately. The enrollment report ran on *April 6, 2010* shows 284 children enrolled, and the head count performed on *April 6, 2010* shows 278 enrolled.

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

Coahoma Jr/Sr High is not following policy regarding student enrollment. Of the records reviewed, 2 out of 28 records had missing, incomplete, or invalid proof of residency. 1 out of 28 records had missing, incomplete, or invalid proof of immunization.

Jonestown Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 out of 14 records had missing, incomplete, or invalid proof of residency.

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 *Coahoma Jr/Sr 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, 10 out of 28 students' telephone numbers **did not match** information in the student package.

At *Jonestown Elementary*, 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, 4 out of 14 student's address **did not match** information in the student package. Of the records reviewed, 8 out of 14 student's telephone **did not match** information in the student package.

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 *Coahoma Jr/Sr High and Jonestown 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:

Coahoma Jr/Sr High and Jonestown 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:

Coahoma Jr/Sr High is not following policy regarding attendance and absenteeism. Of the records reviewed, 5 out of 59 excuses did not contain enough information to actually validate the excused absence. Of the records reviewed, 22 out of 59 did not have a valid excused on file.

Jonestown Elementary is not following policy regarding attendance and absenteeism. Of the records reviewed, 4 out of 4 did not have a valid excused 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 *Coahoma Jr/Sr High and Jonestown 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 12TH GRADE

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



All students selected at *Coahoma Jr/Sr High* met graduation requirements.

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

At *Coahoma Jr/Sr High*, all graduation records were not complete. Of the records reviewed, 1 out of 5 of student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 1 out of 5 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:

Coahoma Jr/Sr High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 9 out of 9 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Jonestown Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 student reviewed was 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:

Coahoma Jr/Sr High and Jonestown Elementary attendance officer is following policy regarding the reporting of 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:

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

Jonestown Elementary is not following policy regarding the reporting of suspensions. Of the records reviewed, 9 out of 10 students' suspensions reviewed were not reported to the school attendance officer when they occurred. Of the records reviewed, 10 out of 10 suspensions were not coded as an unexcused absence, as required by law.

Student Transfers

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



Coahoma Jr/Sr High and Jonestown 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:

Coahoma Jr/Sr High and Jonestown 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:

Coahoma Jr/Sr High is not following policy regarding transfer requests. Of the records reviewed, 2 out of 3 transfer requests did not have an official request and/or required documentation on file. Of the records reviewed, 1 out of 3 withdrawals were not coded as dropouts as required by MDE policy.

Jonestown Elementary is following policy regarding transfer requests.

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 *Coahoma Jr/Sr High and Jonestown 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

Coahoma County School District is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 14 items selected was not located; 2 out of 14 items were not properly signed out.

School Fixed Assets

I determined that *Coahoma Jr/Sr High* is not following policy regarding the management of fixed assets. Of the records reviewed, 6 out of 69 items selected were not located; 2 out of 69 items were not properly signed out; and 2 items found were not listed on inventory.

I determined that *Jonestown Elementary* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 43 items were not properly signed out.

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:



Coahoma County 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:

Coahoma 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, 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.

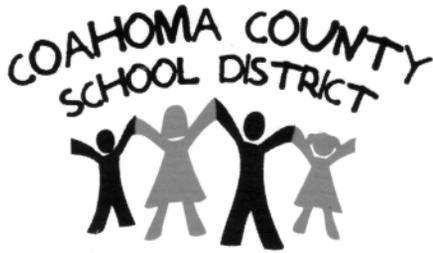
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



Superintendent Signature

4/6/10

Date



"COMMITTED TO CARING
DEDICATED TO EXCELLENCE"

Pauline J. Rhodes, Superintendent

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April 15, 2010

Karol Odom
Performance Audit Division
P.O. Box 1151
Ackerman, MS 39735

Dear Ms. Odom:

Thank you for your thorough and professional audit of our district March 30- April 6, 2010. The following actions have been taken as a result of your findings:

Student Enrollment

- An analysis of our procedures for verifying the accuracy of the information on monthly reports has revealed that an additional step was needed which will guarantee that the MSIS Coordinator works with the secretaries at each school to insure accurate numbers before the district report is approved. That addition to the procedures has been added. A correction was made immediately to the student's records who was incorrectly coded as home schooled.
- Policies and procedures for maintaining the necessary documentation for all students in the cumulative folders have been reviewed by all administrators and secretaries. Missing or incomplete items in each folder checked have been added or corrected. All student records in the district are being checked to insure compliance with all requirements for enrollment and documentation of information in cumulative folders and permanent records.
- Current student addresses have been corrected in each folder checked at the Jr/Sr High School and at Jonestown Elementary School and now match the addresses in the student package. Attempts are being made to secure current phone numbers.

Student Attendance/Absenteeism

- After notification that our procedures for maintaining documentation on student absences did not correspond to our student handbook, principals and secretaries have been directed to follow the handbook in regard to requiring written excuses for student absences from parents. The handbook committee will consider a revision to the handbook to include the log of parent contacts as an allowable documentation of student absences.
- Reasons for student absences in written excuses will be checked carefully by building administrators before being approved as adequate before coding an absence as excused.

Graduation

- In the cumulative folder that had an incomplete Summary of High School Units, the Summary was completed immediately.

School Attendance Reporting

- The statutes regarding compulsory school attendance and reporting procedures to the county attendance officer have been reviewed by all principals and secretaries and reporting to the attendance officer will occur within two days as required by statute in every instance at all schools in the district.

Reporting of Suspensions

- Our student information program, Innovak, was notified immediately that suspensions are unexcused absences and are now being coded as such in the Holding Area Student Absences Report from MSIS. Additionally, suspensions will be reported to the school attendance officer in a timely manner when they occur.

Student Withdrawals

- Policy regarding transfer requests was reviewed and all future transfers will follow policy. The student records have been corrected in the case of the student who should have been coded as a drop out when he left the high school.

Fixed Assets

- Subsequent to the audit exit report, meetings regarding fixed assets have been held at four of five schools with faculty, cafeteria, and custodial staff, and the final meeting is scheduled for Monday, April 19. Policies and procedures regarding fixed assets were disseminated and reviewed by the fixed asset clerk and the federal programs director. An inventory of fixed assets was conducted by school administrators and fixed asset chairmen at each building.
- Of the seven items reported as missing, one computer was located in another room and verified by the fixed asset clerk. Proper transfer forms have now been completed and the inventory lists corrected. After inventories at all buildings, a careful review of transfer and disposal forms, and a search of the district's storage facility for disposed items, the other six missing items have not been located. Along with the previously stated steps, to avoid a repeat of this situation, complete inventories will be held anytime there is a forced entry into any building. When cell phones are replaced at no cost to the district, district procedures regarding fixed assets will be followed consistently.
- Items that were not properly signed out at the time of the audit are now signed out correctly. Procedures for signing out fixed assets have been reviewed and revised to include a procedure for cell phones. Laptops are now required to be in the building daily when they are inventoried to administrators. A lock has been added to the technology coordinator's door and projectors, along with the sign out sheet, will be relocated to a locked cabinet in another location in the central office.
- All fixed assets will be assigned a number and placed in the district's inventory program. Items which have been approved for disposal by the school board will be removed to the district's storage facility.

Mississippi Employment Protection Act (E-Verify)

- Coahoma County School District added the policy in October as soon as notified of the requirement by the Department of Education.

We appreciate your assistance in helping us improve our district's record keeping. We strive to be in complete compliance with state law in every aspect of the business of educating the children of Coahoma County. If additional information or explanations are needed, please feel free to contact my office.

Respectfully,



Pauline J. Rhodes, Superintendent
Coahoma County School District