



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*February 25, 2010*

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**Copiah County School District**

Beginning on Monday, February 22, 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:

*Crystal Springs Elementary School* does have a written policy on enrollment requirements and procedures.

*Crystal Springs Middle 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:

*Crystal Springs Elementary School* is reporting the number of students enrolled accurately.

*Crystal Springs Middle School* 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:

*Crystal Springs Elementary School* is not following policy regarding student enrollment. Of the records reviewed, 4 out of 29 records had missing, incomplete, or invalid proof of residency.

*Crystal Springs Middle School* is not following policy regarding student enrollment. Of the records reviewed, 1 out of 34 records had missing, incomplete, or invalid proof of immunization.

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 *Crystal Springs Elementary School*, 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, 1 out of 29 student's address **did not match** information in the student package. Of the records reviewed, 5 out of 29 student's telephone **did not match** information in the student package.



At *Crystal Springs Middle School*, 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, 1 out of 34 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 *Crystal Springs 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 *Crystal Springs Middle 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.

### **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:

*Crystal Springs Elementary School* does have a written policy on monitoring and reporting student absences.

*Crystal Springs Middle 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:

*Crystal Springs Elementary School* is not following policy regarding attendance and absenteeism. Of the records reviewed, 1 out of 41 excuses did not contain enough information to actually validate the excused absence.

*Crystal Springs Middle School* is not following policy regarding attendance and absenteeism. Of the records reviewed, 1 out of 29 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 *Crystal Springs 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 *Crystal Springs Middle 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.

### **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:

*Crystal Springs Elementary School* did not have any students that had accumulated 5 or more unexcused absences.

*Crystal Springs Middle School* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 students 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:

*Crystal Springs Middle School* 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:

*Crystal Springs Elementary School* did not have any suspensions to report to the school attendance officer.

*Crystal Springs Middle School* is not following policy regarding the reporting of suspensions. Of the records reviewed, 8 out of 9 students' suspensions reviewed were not reported to the school attendance officer when they occurred.

### **Student Transfers**

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

*Crystal Springs Elementary School* is following policy regarding transfers.

*Crystal Springs Middle 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:

*Crystal Springs Elementary School* is following policy regarding withdrawals.



*Crystal Springs Middle School* is following policy regarding withdrawals.

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

*Crystal Springs Elementary School* is following policy regarding transfer requests.

*Crystal Springs Middle School* 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 *Crystal Springs Elementary School*, all final student package reports were submitted by the deadline established by MS Department of Education.

At *Crystal Springs Middle School*, 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**

*Copiah County School District* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 17 items selected was not located.

#### **School Fixed Assets**

*Crystal Springs Elementary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 4 out of 48 items selected were not located; 1 out of 48 items was not on inventory.

*Crystal Springs Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 4 out of 64 items selected were not located.

### **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:

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



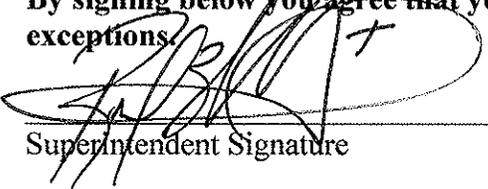
**Mississippi Employment Protection Act (E-Verify)**

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

*Copiah 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 11183, Jackson, MS 39283, 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

2-25-10  
\_\_\_\_\_  
Date

# COPIAH COUNTY DEPARTMENT OF EDUCATION

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**RICKEY CLOPTON, SUPERINTENDENT**

254 W. GALLATIN - HAZLEHURST, MISS. 39083

March 4, 2010

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

To Whom It May Concern:

The following is Copiah County School District's response and notification of corrections as a result of the student data and fixed asset audit performed February 22-25, 2010, for Crystal Springs Elementary and Crystal Springs Middle schools. Earlene Stewart, the auditor, presented a list of findings to the district and asked that Copiah County School District acknowledge the findings and report actions to correct the problem areas.

## **Student Enrollment**

1. The auditor's report stated that both Crystal Springs Elementary and Crystal Springs Middle schools were not following policy regarding student enrollment in that some student records had missing, incomplete, or invalid proofs of immunization or invalid proofs of residency.

## **Response**

Copiah County School District adheres to strict residency requirements for students and expects each school to carefully follow the residency policies and laws. Each of these records has been reviewed and corrected and procedures are in place to ensure all records are in compliance in the future.

2. Student information in the student package (SAM6i) did not match 6 students' information found on the cumulative record at Crystal Springs Elementary School and 1 student at Crystal Springs Middle School.

### **Response**

Each school reviewed and corrected these records. Copiah County School District also set forth procedures to ensure that each record is correctly maintained.

### **Student Attendance/Absenteeism**

1. The auditor determined that Crystal Springs Elementary and Crystal Springs Middle schools were not following policy regarding attendance and absenteeism. One student had no excuse on file and one student's excuse did not contain enough information.

### **Response**

The district reviewed these findings and has set forth procedures to ensure that excuses are obtained according to policy and that excuses contain all required information.

### **School Attendance Reporting**

1. The auditor found that Crystal Springs Middle School did not follow policy regarding reporting in a timely manner as specified by law one student's five unexcused absences.

### **Response**

The district will be diligent in following the law regarding reporting unexcused absences within the period specified in the law.

### **Reporting of Suspensions**

1. The auditor determined that Crystal Springs Middle School was not following policy regarding the reporting of suspensions to the school attendance officer in that 8 of the 9 reports were not reported when the suspension occurred.

### **Response**

All district schools have been instructed to report suspensions to the attendance officer the day of the suspension or no later than the next day.

## **Fixed Assets**

1. Findings of the auditor revealed that the district is not following policy regarding the management of fixed assets in that 1 of 17 items at the Central Office, 4 of 48 items at Crystal Springs Elementary, and 4 of 64 items at Crystal Springs Middle were not located.

## **Response**

### **District Fixed Assets**

Fixed asset item # A0001977, Compaq laptop computer, was found and will be on the surplus list at the April 2010 Board meeting. (See attached document #7.)

### **School Fixed Assets**

Crystal Springs Elementary School item #A0001579, Emerson VCR, will be on the surplus list at the April 2010 Board meeting. (See attached document.#1)

Item #A0004850, laptop computer, was located and will be on the surplus list at the April 2010 Board meeting. (See attached document #6.)

Regarding A0001610, after further review of our fixed assets records, it has been determined that all of the freezers and coolers in the district are on the fixed asset report and have bar code numbers. Moisture and other factors have caused the numbers to fade out over the years and become invisible. The item in question with this bar code is the cooler that is on the dock at C.S.E.S. A smaller freezer and cooler was removed from C.S.E.S. previously and taken to our storage facility. (See attached picture #2.)

Item #A0004008, can opener, was returned to the company while under warranty due to being damaged. (See attached invoice #3.)

Crystal Springs Middle School item #A0003525, Averkey 300 Gold, was not found.

Item #A0001202, overhead projector, was not found.

Item #A0006028, printer, was located at the Central Office. It was transferred on 8-25-09. (See attached transfer sheet.#4)

Item #A0006176, computer monitor, is in the C.S.M.S. cafeteria line number two. During the audit they could not find this barcode on the unit because it had been placed on the top, back part of the monitor. (See attached picture #5.)

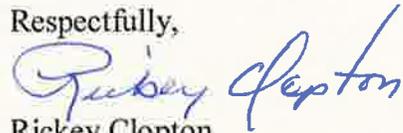
**Mississippi Employment Protection Act (E-Verify)**

1. The auditor's report determined that the school district was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008.

**Response**

The district was not aware of the Mississippi Employment Protection Act (E-Verify) or an initial deadline to comply with this policy. We are in compliance as of November 24, 2008.

Respectfully,

A handwritten signature in blue ink that reads "Rickey Clopton". The signature is written in a cursive style with a large initial "R".

Rickey Clopton  
Superintendent