



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 13, 2010

Humphreys County School District

Beginning on Monday, January 11, 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:

Ida Greene Lower 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:

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary School is not following policy regarding student enrollment. Of the records reviewed, 20 out of 32 records had missing, incomplete, or invalid proof of residency. 2 out of 32 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 *Ida Greene Lower 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, 6 out of 32 student's address **did not match** information in the student package. Of the records reviewed, 10 out of 32 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 Ida Greene Lower 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.*

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:

Ida Greene Lower 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:

Ida Greene Lower Elementary School is not following policy regarding attendance and absenteeism. Of the records reviewed, 8 out of 29 excuses did not comply with district and/or school policies. Of the records reviewed, 12 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 Ida Greene Lower 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.*

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:

Ida Greene Lower Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 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:

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary School is not following policy regarding the reporting of suspensions. Of the records reviewed, 1 out of 1 student's suspensions reviewed was 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:

Ida Greene Lower 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:

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary 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 *Ida Greene Lower Elementary 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

Humphreys County School District is following policy regarding the management of fixed assets.

School Fixed Assets

Ida Greene Lower Elementary School is following policy regarding the management of fixed assets.



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:

Humphreys 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:

Humphreys 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.

Bonnie O'Keefe
Superintendent Signature

1/13/10
Date

OFFICE OF THE STATE AUDITOR STACEY E. PICKERING, AUDITOR

PERFORMANCE AUDIT DIVISION DISTRICT EXIT CONFERENCE

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2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary School is not following policy regarding student enrollment. Of the records reviewed, 20 out of 32 records had missing, incomplete, or invalid proof of residency. 2 out of 32 records had missing, incomplete, or invalid proof of immunization.

Response: *Ida Greene* did not follow the policy, which required 2 proofs of residency with one proof being a utility bill. The school has contacted parents requesting a utility bill. The district will revise its policy to follow the guidelines of the auditor's office. Although proof of residency was provided, one had to be a utility bill and the school in cases when it was difficult to get a utility bill accepted other proofs.

Additionally parents have been contacted to supply immunization record immediately. Two students did not have immunization records. When the students enrolled they were considered homeless.

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 Ida Greene Lower 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, 6 out of 32 student's address **did not match** information in the student package. Of the records reviewed, 10 out of 32 student's telephone **did not match** information in the student package.

Response: The information in the students' records has been updated. Ida Greene will continuously update students' records to ensure that the information matches.



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 Ida Greene Lower 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.*

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:

Ida Greene Lower 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:

*Ida Greene Lower Elementary School is not following policy regarding attendance and absenteeism. Of the records reviewed, **8** of 29 excuses did not comply with district and/or school policies. Of the records reviewed, 12 out of 29 did not have a valid excuse on file.*

Response: The district and/or school will review the policy in relation to attendance and absenteeism. The district will implement a method to ensure that excuses comply with policies. Valid excuses will be demanded from parents/students.

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 Ida Greene Lower 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.*

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:

Ida Greene Lower Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Response: Ida Greene will develop internal control mechanism to report unexcused absences in a timely manner.

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

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary School is not following policy regarding the reporting of suspensions. Of the records reviewed, 1 out of 1 student's suspensions reviewed was not reported to the school attendance officer when they occurred.

Response: Suspensions will be reported immediately. The one out of one student's suspension reviewed was overlooked due to a communication error. The district will implement a process to ensure that suspensions are report on the day suspensions occur.

Student Transfers

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

Ida Greene Lower 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:

Ida Greene Lower Elementary 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:

Ida Greene Lower Elementary 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 *Ida Greene Lower Elementary 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

Humphreys County School District is following policy regarding the management of fixed assets.

School Fixed Assets

District Exit Conference

Ida Greene Lower Elementary School is following policy regarding the management of fixed assets.

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:

Humphreys 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:

Humphreys County School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008.

Response: The Humphreys County School District was in compliance as of October 2008. The district received information from MDE in regard to schools being included in the law. As soon as information was clear, the district began the process completing everything by October 2008. Attached is the e-mail the district received from Hank Bounds in regard to e-verify.

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 601-5762800.

Superintendent Signature

Date

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

Superintendent Signature

Date