



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 9, 2009*

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**Lawrence School District**

Beginning on Friday, December 4, 2009, 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:

Rod Paige Middle 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:

Rod Paige Middle 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:

Rod Paige Middle is following policy regarding student enrollment.

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 Rod Paige 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, 1 out of 22 student's parent/guardian information **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 Rod Paige 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 369 students enrolled, and the Student Roster Holding Area Report from MSIS shows 368 students enrolled.



### **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:

Rod Paige Middle 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:

Rod Paige Middle is not following policy regarding attendance and absenteeism. Of the records reviewed, 1 out of 61 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 Rod Paige Middle, the total number of student's absences on the student attendance or absentee report from the student package **matches** the total number of student's absences on the Holding Area Student Absences Report from MSIS. **However**, due to the design of the software I was unable to determine if the excused and unexcused matched.

### **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:

Rod Paige Middle is following policy regarding the reporting of 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:

Rod Paige Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 4 students' files reviewed had no attempts 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:

Rod Paige 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.

### **Student Transfers**

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



Rod Paige Middle 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:

Rod Paige Middle is following policy regarding withdrawals.

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

Rod Paige Middle 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 Rod Paige Middle, 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**

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

**School Fixed Assets**

Rod Paige Middle is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 58 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:

Lawrence 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:

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



**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 Rod Paige Middle, 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**

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

**School Fixed Assets**

Rod Paige Middle is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 58 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:

Lawrence 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:

Lawrence 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 304 Greenwood Lane, Bogue Chitto, MS 39629, **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

\_\_\_\_\_  
Date

December 10, 2009



**LAWRENCE COUNTY SCHOOL DISTRICT**  
**TONY DAVIS**  
**SUPERINTENDENT OF EDUCATION**

346 THOMAS E. JOLLY DRIVE – MONTICELLO, MS 39654-9301  
TELEPHONE (601) 587-2506 – FAX (601) 587-2221

TO: Clint Robinson  
FROM: Silas Lewis, MSIS Primary Contact   
RE: Lawrence County School District Performance Audit  
DATE: December 11, 2009

In regards to the Lawrence County School District's limited review of the accuracy and reliability of student data transmitted to the Mississippi Department of Education, I would like to respond to the following findings:

**Student Enrollment**

At Rod Paige 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 22 student's parent/guardian information did not match information in the student package.

***Response***

***The person responsible for records will make sure all permanent records are updated annually to reflect any changes that are made in the student package to insure that both records match.***

At Rod Paige Middle School, 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 369 students enrolled, and the Student Roster Holding Area Report from MSIS shows 368 students enrolled.

***Response***

***The school MSIS contact will run the student enrollment summary on the last day of the reporting month. This report will be used to verify that all students are accounted for. The enrollment report reviewed did not match because another school district did not release a student to our district, therefore, the school MSIS contact will work with other school districts to make sure students are released in a timely manner.***

### **Student Attendance/Absenteeism**

Rod Paige Middle School is not following policy regarding attendance and absenteeism. Of the records reviewed, 1 out of 61 did not have a valid excuse on file.

***The school attendance clerk will verify and make sure all student excuses are properly documented and updated in the student package.***

### **Reporting of Suspension**

Rod Paige is not following policy regarding the reporting of suspensions. Of the records reviewed 3 out of 3 student's suspensions reviewed were not reported to the school attendance officer when they occurred.

***The schools will make sure all suspensions are sent to the the school attendance officer when they occur.***

### **Fixed Assets**

Rod Paige is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 58 items selected were not located.

***The Lawrence County School District will complete 100% audits of fixed assets at each site. These audits will be performed at the beginning of the school year and at the end of the school year. Regarding the item not located, it has been determined that the item was stolen during a recent burglary and was not listed on the police report. This has been rectified and disposed according to policy.***

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

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

***Lawrence County School District is now in compliance as of July 2009***