



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 3, 2009*

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**Marion County School District**

Beginning on Monday, November 30, 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:

East Marion Primary does have a written policy on enrollment requirements and procedures.

East Marion 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:

East Marion Primary is reporting the number of students enrolled accurately.

East Marion Middle is not reporting the number of students enrolled accurately. The enrollment report ran on December 2, 2009 shows 373 children enrolled, and the head count performed on December 2, 2009 shows 372 enrolled.

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

East Marion Primary is following policy regarding student enrollment.

East Marion Middle is not following policy regarding student enrollment. Of the records reviewed, 1 out of 19 records had missing, incomplete, or invalid proof of residency.

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 East Marion Primary, 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 14 student's address **did not match** information in the student package.



At East Marion 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, 9 out of 19 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 East Marion Primary, 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 East Marion Middle, 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:

East Marion Primary does have a written policy on monitoring and reporting student absences.

East Marion 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:

East Marion Primary is following policy regarding attendance and absenteeism.

East Marion Middle is not following policy regarding attendance and absenteeism. Of the records reviewed, 6 out of 51 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 East Marion Primary, 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 East Marion Middle, 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:

East Marion Primary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 4 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

East Marion Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 13 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 13 out of 13 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:

East Marion Primary attendance officer is following policy regarding the reporting of unexcused absences.

East Marion Middle 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:

East Marion Primary is not following policy regarding the reporting of suspensions. Of the records reviewed, 3 out of 4 suspensions were not coded as an unexcused absence, as required by law.

East Marion Middle is not following policy regarding the reporting of suspensions. 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:

East Marion Primary is following policy regarding transfers.

East Marion 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:

East Marion Primary is following policy regarding withdrawals.

East Marion 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:

East Marion Primary is not following policy regarding transfer requests. Of the records reviewed, 1 out of 4 transfers' requests did not have an official request and/or required documentation on file.

East Marion 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 East Marion Primary, all final student package reports were submitted by the deadline established by MS Department of Education.

At East Marion 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**

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

#### **School Fixed Assets**

East Marion Primary is following policy regarding the management of fixed assets.

East Marion Middle 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:

Marion 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:



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.**

Ronald Fortenberry  
Superintendent Signature

12-10-09  
Date



# **Marion County Schools**

*Teach, Inspire, and Challenge*

December 10, 2009

Marion County School District respectfully submits the following corrective action plan.

### **Student Enrollment**

- #2. Each school will make sure their student enrollment is accurate and is reported correctly.
- #3. Each school will make sure all student enrollment records contain all required information.
- #4. Each school will make sure all student information is the same on the student records and in the student package.

### **Student Attendance/Absenteeism**

- #2. Each school will make sure a valid excuse is on file prior to excusing any student absence.

### **School Attendance Reporting**

- #1. Each school will make sure all students are reported to the school attendance officer after they have accumulated five (5) or more unexcused absences.

### **Reporting of Suspensions**

- #1. The District has contacted the student package vendor and this change has been corrected. Each school that has students suspended will report these absences as unexcused.

### **Student Withdrawals**

- #2. Each school will make sure prior to transferring a student that the request for transfer in on an official letter from the requesting district.

Sincerely,

Ronald Fortenberry  
Superintendent of Education