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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 28, 2009

Montgomery County School District

Beginning on Monday, October 26, 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:

   Montgomery County Elementary 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:

   Montgomery County Elementary 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:

   Montgomery County Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 11 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 Montgomery County Elementary, the selected student's information in the student package **is the same** as the information kept in the student's record.

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 Montgomery County Elementary, 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 224 students enrolled, and the Student Roster Holding Area Report from MSIS shows 229 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:

   Montgomery County Elementary 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:

   Montgomery County Elementary is not following policy regarding attendance and absenteeism. Of the records reviewed, 5 out of 34 excuses did not comply with district and/or school policies.

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 Montgomery County Elementary, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package **does not match** the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. The student package report shows 254 excused, 186 unexcused, and 440 total absences, and the Holding Area Student Absences Report shows 224 excused, 214 unexcused, and 438 total absents.

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:

   Montgomery County Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 4 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:

   Montgomery County 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:

   Montgomery County Elementary 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:

   Montgomery County Elementary 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:

   Montgomery County Elementary is following policy regarding withdrawals.

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

   Montgomery County Elementary is not following policy regarding transfer requests. Of the records reviewed, 10 out of 10 transfer requests did not have an official request and/or required documentation on file.

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 Montgomery County 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

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

   School Fixed Assets

   I determined that Montgomery County Elementary is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 48 items selected are not being handled properly.

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:

   Montgomery 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:

   Montgomery 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 956, Jackson, MS 39205, **within one week from today**. If you have questions or comments, please feel free to contact me, 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

10/28/09
Date

Department of Education
Montgomery County

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Beth Austin, Food Service Supervisor
Tonya Jones, Federal Programs
Doris Johnson, Exec. Secretary / Accounts Payable
Lynea Watson, Business Manager / Finance Officer

From: Sammie McCaskill, Superintendent
Montgomery County School District

To: Keyla Bradford
Project manager
Office of the State Auditor

Date: November 30, 2009

Subject: Response to Audit conducted October 26, 2009

Mississippi Employment Protection Act (E-Verify)

1. The district business manager has completed the training for the Mississippi Employment Protection Act of July 1, 2008.
2. The district is compliance with the Mississippi Employment Protection Act of July 1, 2008.

Student Enrollment

3. Residency Verification is required when a student first enrolls; however from the findings of this audit we will now conduct a yearly verification of residency. January 2010 will send out a letter informing parents, legal guardians, or other person(s) serving as parent or guardian that they will be required to provided two documents of address.
4. We will follow the State Board Policy on Residency Verification.
5. The enrollment report and the attendance report from Sam6i did not match the enrollment and attendance report from MSIS because the Sam6i reports were not run the same day.
   To correct these problems, the reports will be run the same day.

Student Attendance/Absenteeism

1. We will follow the policy listed in the school handbook under General Attendance Requirement.
2. The district is will develop an absentee form for unexcused absences.
3. The MSIS and Sam6i reports will be run timely, at the end of each reporting period.

Student Attendance Reporting

1. Unexcused absentees will be reported in the timeframe stated in section 37-13-91.
2. The district will follow the school attendance officer reporting policy.

Reporting of Suspensions

1. The district will daily report suspension to school attendance officer.
2. The district will follow all state and district policy on reporting suspensions.

Students withdrawals

1. The district will request all records on district letterhead.
2. The district will comply with all state and district transfer policies.

Fixed Assets

1. The Montgomery County Elementary School will follow the state and district policy on the handling of fixed assets.

We would like to thank Mrs. Keyla Bradford for her professionalism in conducting this audit

Please contact me at (662) 283-4533 if you have any concerns.

Respectfully,

Sammie McCaskill

Sammie McCaskill
Superintendent of Education
Montgomery County School District