



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 1, 2010

Moss Point School District

Beginning on Tuesday, January 19, 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:

Moss Point High School does have a written policy on enrollment requirements and procedures.

East Park 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:

Moss Point High School is not reporting the number of students enrolled accurately. The enrollment report ran on January 20, 2010 shows 950 children enrolled, and the head count performed on January 20, 2010 shows 940 enrolled.

East Park 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:

Moss Point High School is not following policy regarding student enrollment. Of the records reviewed, 13 out of 29 records had missing, incomplete, or invalid proof of residency.

East Park Elementary 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 Moss Point High 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, 11 out of 29 student's address **did**



not match information in the student package. Of the records reviewed, 18 out of 29 student's telephone **did not match** information in the student package. Of the records reviewed, 4 out of 29 student's parent/guardian information **did not match** information in the student package.

At East Park Elementary, 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 17 student's address **did not match** information in the student package. Of the records reviewed, 2 out of 17 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 Moss Point High 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 955 student's enrolled, and the Student Roster Holding Area Report from MSIS shows 957 students enrolled.

At East Park Elementary, 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:

Moss Point High School does have a written policy on monitoring and reporting student absences.

East Park 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:

Moss Point High School is not following policy regarding attendance and absenteeism. Of the records reviewed, 4 out of 27 did not have a valid excused on file.

East Park Elementary is not following policy regarding attendance and absenteeism. Of the records reviewed, 16 out of 19 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 Moss Point High School, I was unable to determine if the totals number of excused, unexcused, and total absent matched the absent report from the student package to the Holding Area Student Absences Report from MSIS because the reports totals were not provided during the audit.

At East Park Elementary, I was unable to determine if the totals number of excused, unexcused, and total absent matched the absent report from the student package to the Holding Area Student Absences Report from MSIS because the reports totals were not provided during the audit.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Moss Point High School met graduation requirements.

2. I determine whether all graduation records were complete. As a result, I found the following:

At Moss Point High School, all graduation records were not complete. Of the records reviewed, 15 out of 15 of student's records reviewed did not have completed Summary of High School Units.

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:

Moss Point High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 19 out of 38 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 21 out of 38 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

East Park Elementary did not have any students that had accumulated 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:

At Moss Point High School I was unable to determined compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more unexcused absences.

East Park 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:

Moss Point High School is following policy regarding the reporting of suspensions.



East Park Elementary is not following policy regarding the reporting of suspensions. Of the records reviewed, 1 out of 3 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:

Moss Point High School is following policy regarding transfers.

East Park 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:

Moss Point High School is following policy regarding withdrawals.

East Park 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:

Moss Point High School is following policy regarding transfer requests.

East Park Elementary 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 Moss Point High School, all final student package reports were submitted by the deadline established by MS Department of Education.

At Moss Point High 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



Moss Point School District is not following policy regarding the management of fixed assets. Of the records reviewed, 5 out of 28 items selected were not located.

School Fixed Assets

I determined that Moss Point High School is not following policy regarding the management of fixed assets. Of the records reviewed, 33 out of 122 items selected were not located.

I determined that East Park Elementary is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 38 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:

Moss Point District does have a formal data collection policy manual that is reflective of the policies and procedures of its district.

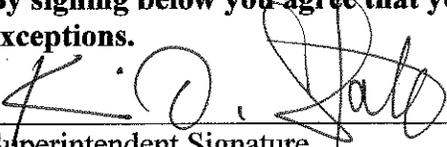
Mississippi Employment Protection Act (E-Verify)

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

Moss Point 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 39601, **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

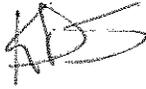
2-1-10

Date



MOSS POINT SCHOOL DISTRICT

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EDUCATION: MOSS POINT'S ROADMAP TO SUCCESS

TO: Clint Robinson, Performance Audit Division
FROM: Kim Staley, Superintendent 
DATE: February 5, 2010
RE: Performance Audit

On Tuesday, January 19, 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. The following corrective actions address deficiencies identified as a result of this audit:

Student Enrollment

Number 2:

District-wide attendance clerks and MSIS facilitator will run and compare actual student count in SAMS and the MSIS Report every 30 days.

Number 3:

District-wide procedure implemented to conduct periodic check of student records that will insure student information is current and completed with all pertinent information including proof of residency and verification.

Number 4:

District-wide procedure implemented to conduct periodic check of information entered into MSIS and SAMS to verify and update student information. Parents/legal guardian will be require to obtained an affidavit when establishing proof of residency for those parents/legal guardians residing with relatives other than the parent/legal guardian permanent resident. This requirement will also be included in the student handbook.

Number 5:

District-wide procedure implemented to run SAMS and MSIS Report at the end of each month to compare and provide assurances that the student count is accurate and correct.

Student Attendance/Absenteeism

Number 2:

District-wide procedure implemented to keep a daily log with the following on file:

- Reason for student absent
- Excused/Unexcused absent
- Doctor excuse provided with date(s) and justification
- Call-in by parent/legal guardian and verified

This procedure will be included in the student handbook.

Number 3:

District-wide procedure implemented to run attendance report a minimum of two times per day to record excused /unexcused absents; this report will be kept in a binder to be reviewed and compared periodically with MSIS for accuracy.

Graduation

Number 2

Moss Point High School administrators will conduct periodic record checks and review to insure the completion of all pertinent information including the Summary of High School Units.

School Attendance Reporting

Number 1

District level team will check information district-wide quarterly to assure policy is being followed correctly and accurately.

Reporting of Suspensions

Number 1:

Suspensions will be coded correctly district-wide and checked periodically by the district-level team.

School Fixed Assets

District-wide building level administrator and the District Property Manager Facilitator will focus on and implement the procedure for checking each school fixed assets inventory quarterly and keep accurate documentation per building.

Mississippi Employment Protection Act (E-Verify)

Procedures implemented by the Director of the Department of Human Resources to monitor and update each new hire to the district to insure district compliance with the Mississippi Employment Protection Act as of July 1, 2008.