



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 29, 2010

Newton Municipal School District

Beginning on Monday, January 25, 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:

Newton Elementary School does have a written policy on enrollment requirements and procedures.

N H Pilate Middle 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:

Newton Elementary School is reporting the number of students enrolled accurately.

N H Pilate Middle 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:

Newton Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 21 records had missing, incomplete, or invalid proof of residency. 1 out of 21 records had missing, incomplete, or invalid proof of immunization.

N H Pilate Middle School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 15 records had missing, incomplete, or invalid proof of residency. 1 out of 15 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 *Newton Elementary School*, the selected student's information in the student package **is the same** as the information kept in the student's record.



At *N H Pilate 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, 4 out of 15 student's address **did not match** information in the student package. Of the records reviewed, 4 out of 15 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 *Newton 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.

At *N H Pilate Middle 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:

Newton Elementary School does have a written policy on monitoring and reporting student absences.

N H Pilate Middle 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:

Newton Elementary School is following policy regarding attendance and absenteeism.

N H Pilate Middle School is following policy regarding attendance and absenteeism.

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 *Newton Elementary School*, 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.



At *N H Pilate Middle School*, 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:

Newton Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

N H Pilate Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 3 students reviewed were not reported to the school attendance officer 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:

Newton Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

N H Pilate Middle 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:

Newton Elementary School 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.

N H Pilate Middle School is not following policy regarding the reporting of suspensions. Of the records reviewed, 2 out of 2 students' suspensions reviewed were not reported to the school attendance officer when they occurred. Of the suspensions reviewed, 1 suspension was not reported to MSIS as required by the Mississippi Department of Education.

Student Transfers

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

Newton Elementary School is following policy regarding transfers.

N H Pilate Middle 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:

Newton Elementary School is following policy regarding withdrawals.

N H Pilate Middle 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:

Newton Elementary School is following policy regarding transfer requests.

N H Pilate Middle 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 *Newton Elementary School*, all final student package reports were submitted by the deadline established by MS Department of Education.

At *N H Pilate Middle 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

Newton Municipal School District is following policy regarding the management of fixed assets.

School Fixed Assets

Newton Elementary School is following policy regarding the management of fixed assets.

N H Pilate Middle 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:

Newton Municipal 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:

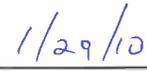
Newton Municipal School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008.

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.



Superintendent Signature



Date

Newton Municipal School District

*P.O. Box 150
205 School Street
Newton, Mississippi 39345
Phone 601-683-2451 / Fax 601-683-7131*

Ms. Mary Kate Garvin, Superintendent

Dr. Virginia Young, Assistant Superintendent

Ms Earline Stewart
P.O. Box 11183
Jackson, MS 39283

February 24, 2010

Ms. Stewart:

Thank you for the professional and courteous manner in which you conducted our recent audit. It was a pleasure to have you in our district. After reviewing your report, the district wishes to respond to the following items:

Student Enrollment

3. The district agrees and is taking action to ensure that two proofs of residency are on file for each student enrolled and that the physical address is correct.
4. The district agrees and is taking action to ensure that the information in the Student Package agrees with the cumulative folder.

School Attendance Reporting

The district agrees and will ensure that in the future unexcused absences will be reported to the attendance officer in a timely manner.

Reporting of Suspensions

1. The district agrees and is taking action to ensure that suspensions will be reported to the school attendance officer in a timely manner.

Mississippi Employment Protection Act (E-Verify)

1. The district has taken the appropriate action and is now in compliance.

Thank you for your cooperation in this matter. If you have any questions please feel free to contact me.

Sincerely,



Mary Kate Garvin,
Superintendent