



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*October 21, 2009*

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**Wilkinson County School District**

Beginning on Monday, October 19, 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:

Finch Elementary 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:

Finch Elementary 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:

Finch Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 8 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 Finch Elementary 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 8 student's address **did not match** information in the student package. Of the records reviewed, 3 out of 8 student's telephone **did not match** information in the student package. Of the records reviewed, 1 out of 8 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 Finch 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.

### **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:

Finch Elementary 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:

Finch Elementary 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 Finch Elementary School, 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:

Finch Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 7 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:

Finch Elementary 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:

Finch Elementary School did not have any suspensions to report to the school attendance officer.



**Student Transfers**

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

Finch Elementary 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:

Finch Elementary 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:

Finch Elementary 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 Finch Elementary 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**

Wilkinson County School District is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 18 items selected were not located;

**School Fixed Assets**

Finch Elementary 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:

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



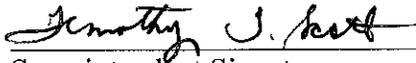
Mississippi Employment Protection Act (E-Verify)

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

Wilkinson 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

10/21/09  
\_\_\_\_\_  
Date

**Wilkinson County School District**

**P.O. Box 785**

**Woodville, MS 39669**

**Timothy T. Scott, Superintendent of Education**

Phone: (601) 888-3582

Fax: (601) 888-3133

Tscott@wilkinson.k12.ms.us

October 23, 2009

Mr. Clint Robinson  
304 Greenwood Lane  
Bogue Chitto, MS 39629

Dear Mr. Robinson:

This letter is to inform you of the plan of action that will be implemented in order to correct the findings of the District Audit beginning October 19-21, 2009.

**Student Enrollment:**

In order to correct **Audit 3** of Student Enrollment, the Administrator, Secretary, and Counselor at Finch Elementary School will immediately check all cumulative folders to make sure that all missing, incomplete, and/or invalid information is replaced, complete and valid. The staff at Finch Elementary will have ten days to check and correct all student folders. In order to follow up, The DAT will randomly select a percentage of the students' folders to verify information is accurate and/or complete.

In order to correct **Audit 4** of Student Enrollment the Administrator, Secretary, and Counselor at Finch Elementary School will immediately compare all cumulative folders with the student's package and make necessary corrections to ensure that the data contained in both are the same and correct. Where there are differences, information will be requested of parents/guardians to show two proofs of residency to prove residency and validity of addresses. The students' folders, who have guardian listed, will be required to get an affidavit notarized by both, the parent and guardian.

**School Attendance Reporting:**

In order to correct **Audit 1** of School Attendance Reporting, the school Administrator will ensure that immediately after a student has missed five days of unexcused absences, the student will be reported immediately to the attendance officer by fax, email, and phone call. A copy of the fax and email will be placed in student folder and documentation of the phone call signed by a witness attesting to having witnessing the phone call will be placed in the student's folder.

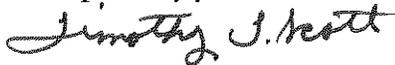
**Fixed Assets:**

One of the two (2) items that were not located at the time of the audit has been found (server, asset # 1780.) It was in the location as listed, but was hid behind a taller server in a corner with the monitor and keyboard on top of the asset number. The oversight may have come about because the server is also marked with the State of Mississippi-Dept. of Ed. Asset number 18571.

The district will do a complete audit of its assets and make sure that all parts of its fixed asset policy are followed.

If I can be of further assistance, please do not hesitate to call or email me at your earliest convenience.

Respectfully yours,

A handwritten signature in cursive script that reads "Timothy T. Scott".

Timothy T. Scott  
Superintendent of Education  
Wilkinson County School District