



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 28, 2011*

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**Calhoun County School District**

Beginning on Tuesday, December 7, 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:

*Calhoun County School District* 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:

*Calhoun City High and Elementary, all Bruce Schools, and all Vardaman Schools* are reporting the number of students enrolled accurately.

*Calhoun City Middle* is not reporting the number of students enrolled accurately. The enrollment report run on *January 6, 2011* shows 250 children enrolled, and the head count performed on *January 6, 2011* shows 251 enrolled.

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

*Calhoun City High* is not following policy regarding student enrollment. Of the records reviewed, 12 out of 12 had missing, incomplete, or invalid proof of residency.

*Calhoun City Middle* is not following policy regarding student enrollment. Of the records reviewed, 11 out of 13 had missing, incomplete, or invalid proof of residency.

*Calhoun City Elementary* is not following policy regarding student enrollment. Of the records reviewed, 7 out of 18 had missing, incomplete, or invalid proof of residency.

*Bruce High* is not following policy regarding student enrollment. Of the records reviewed, 9 out of 23 had missing, incomplete, or invalid proof of residency.



*Bruce Upper Elementary* is not following policy regarding student enrollment. Of the records reviewed, 6 out of 11 had missing, incomplete, or invalid proof of residency.

*Bruce Elementary* is not following policy regarding student enrollment. Of the records reviewed, 13 out of 14 had missing, incomplete, or invalid proof of residency.

*Vardaman High* is not following policy regarding student enrollment. Of the records reviewed, 4 out of 13 had missing, incomplete, or invalid proof of residency.

*Vardaman Elementary* is not following policy regarding student enrollment. Of the records reviewed, 9 out of 19 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 *Calhoun City High*, 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, 6 out of 12 student's information **did not match** information in the student package.

At *Calhoun City 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, 5 out of 13 student's information **did not match** information in the student package.

At *Calhoun City 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, 2 out of 18 student's information **did not match** information in the student package.

At *Vardaman High*, 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, 7 out of 13 student's information **did not match** information in the student package.

At *Bruce 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, 5 out of 14 student's information **did not match** information in the student package.

At *Bruce High, Bruce Upper, and Vardaman Elementary*, the selected student's information in the student package **is the same** as the information kept in the student's record.

### **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:

*Calhoun County School District* does have 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:

*Calhoun City High* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 18 did not contain enough information to actually validate the excused absence; 4 out of 18 excuses did not comply with district and/or school policies.

*Calhoun City Middle* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 14 excuses did not comply with district and/or school policies; and 2 out of 14 did not have a valid excuse on file.

*Calhoun City Elementary* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 30 did not contain enough information to actually validate the excused absence; 1 out of 30 did not comply with district and/or school policies and 6 out of 30 did not have a valid excuse on file.

*Bruce High* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 27 out of 27 did not contain enough information to actually validate the excused absence.

*Bruce Upper Elementary* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 14 did not contain enough information to actually validate the excused absence; and 1 out of 14 did not have a valid excuse on file.

*Bruce Elementary* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 19 excuses did not comply with district and/or school policies.

*Vardaman High* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 24 did not contain enough information to actually validate the excused absence; 3 out of 24 excuses did not comply with district and/or school policies. Of the records reviewed; and 4 out of 24 did not have a valid excuse on file.

*Vardaman Elementary* is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 13 out of 17 did not contain enough information to actually validate the excused absence; and 3 out of 17 excuses did not comply with district and/or school policies.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

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

At *Calhoun City High*, not all students selected met graduation requirements. Of the records reviewed, 1 out of 4 did not earn the required Carnegie units.

All students selected at *Bruce High and Vardaman High* met graduation requirements.

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



At all *Calhoun County High Schools* all graduation records were completed properly.

**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:

*Calhoun City High* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 3 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

*Calhoun City Middle* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

*Calhoun City Elementary* 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.

*Vardaman High* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 9 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

*Vardaman Elementary* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 7 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

*Bruce Elementary* is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 5 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

*Bruce High and Bruce Upper* are following policy regarding the reporting of 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:

*Calhoun County* 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:



*Calhoun City High* is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were reported to the school attendance officer when they occurred, as required by law.

*Calhoun City Middle* is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 4 were not reported to the school attendance officer when they occurred and 3 out of 4 suspensions were not coded as an unexcused absence, as required by law.

*Bruce High* is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was not reported to the school attendance officer when it occurred, 1 out of 6 was not reported as absent, and 5 out of 6 suspensions were not coded as an unexcused absence, as required by law.

*Bruce Upper Elementary* is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 5 suspensions were not coded as an unexcused absence, as required by law.

*Bruce Elementary* is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer when they occurred as required by law.

*Calhoun City Elementary, Vardaman High, and Vardaman Elementary* did not have any suspensions to report to the school attendance officer.

### **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:

I determined that *Calhoun City High* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 20 items was not properly tagged; and 1 out of 20 items was not properly transferred.

I determined that *Calhoun City Middle* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 20 items was not properly tagged; 5 out of 20 items were properly deleted in October, but remained on the inventory listing in December; 7 out of 20 items were not properly transferred.

I determined that *Vardaman Elementary* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 23 items were checked out without proper paperwork.

*Bruce High, Upper, Elementary, Calhoun City Elementary, and Vardaman High* are following policy regarding the management of fixed assets.



**At Risk Program**

1. I determined whether the school is following policy regarding the free/reduced lunch program. As a result, I found the following:

*Calhoun City High* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 16 were incomplete.

*Calhoun City Middle* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 2 out of 11 were incomplete.

*Calhoun City Elementary* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 19 were incomplete.

*Bruce High* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 10 out of 25 were incomplete.

*Bruce Upper Elementary* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 2 out of 10 were incomplete.

*Bruce Elementary* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 10 were incomplete.

*Vardaman High* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 10 were incomplete.

*Vardaman Elementary* is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 16 were incomplete.

**Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools.** 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 1151, Ackerman, MS 39735, **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.**

Mike Moore  
Superintendent Signature

1-28-2011  
Date



*Calhoun County School District*

**MIKE MOORE, SUPERINTENDENT**

**119 W. Main St.**

**Pittsboro, MS 38951**

January 2, 2011

Mrs. Karol Odom  
P.O. Box 1151  
Ackerman, MS 39735

**This letter is in response to the audit findings that were conducted at Calhoun County School District during the SY2010-2011. Below you will find the plan of action that was created with the collaboration of all school principals and counselors of the district along with the superintendent, federal programs director, curriculum coordinator, and special education director. We submit these corrections for approval to the below cited citations:**

**Student Enrollment**

- 2. Calhoun City Middle School will assure that enrollment numbers and head count performances are in correlation with one another by entering all students in a timely manner to assure that all students are counted for.**
- 3. All Calhoun County Schools will follow the handbook policy regarding valid proofs of residency and assuring that all cumulative folders have acceptable and needed proofs of residency. The gathering of proofs of residency, whether it is current year or every other year, was addressed in meeting and is currently being discussed to decide the policy that will be best suited for all schools in the district for the next school year. Assuredly, CCSD will not have a contradicting policy next year.**
- 4. Calhoun City Schools, Vardaman High School, and Bruce Elementary will assure that students' information that is located in students' records and the information that is located in the student package is in direct correlation with one another by reviewing cumulative records and student package information periodically and making needed changes.**

**Student Attendance/Absenteeism**

- 2. All Calhoun County Schools will follow CCSD's policy regarding attendance and absenteeism. The schools will accept only excuses within the acceptable time frame and will assure that all excuses are validated upon acceptance according to CCSD's policy.**
- 3. Calhoun City High School will assure that all students meet graduation requirements.**

### **School Attendance Reporting**

1. **Calhoun City Schools, Vardaman Schools, and Bruce Elementary will follow the law of reporting 5 accumulated unexcused absences within a timely manner to the district's truancy officer.**

### **Reporting of Suspensions**

1. **Calhoun City High School, Calhoun City Middle School, and Bruce Schools will follow the required law of reporting suspensions to the district's truancy officer and will code suspensions as unexcused in the student package.**

### **Fixed Assets**

1. **The District's Fixed Asset Manager (CFO) will review proper tagging, transfer, check out, and inventory update procedures with Fixed Asset Clerks throughout the District to assure ongoing compliance.**

### **At Risk Program**

1. **Enclosed is a response from the Calhoun County School District's Food Service Director**

**If further information is needed, please contact me at 662-412-3152.**

**Sincerely,**

A handwritten signature in black ink that reads "michael moore". The signature is written in a cursive, lowercase style.

**Michael Moore**



## Calhoun County School District

Mike Moore, Superintendent of Education

Myra Tims, Child Nutrition Director

119 West Main St • Pittsboro, MS 38915 • 662-412-3152 • Fax: 662-412-3157

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February 1, 2011

Karol Odom  
Mississippi Office of the State Auditor  
P O Box 1151  
Ackerman, MS 39735

Dear Ms Odom,

The following response for "*At Risk Program*" is submitted per your requirements based on the Audit conducted at the Calhoun County School District Office of Child Nutrition on December 13-17, 2010.

### **Administrative:**

#### **Applications:**

The review person determined whether the school is following policy regarding the free/reduced lunch program. The review person found that all applications were coded with the correct lunch status. However, the applications were reported as incomplete due to the school code box not being completed by the parent 100% of the time.

#### **Response:**

Upon approval from Mississippi Department of Education, Office of Child Nutrition, the District will place the word "optional" in the "Instructions for applying for meal benefits" letter to parents in locations where information is not required to process the application for benefits. If approved by MDE, Office of Child Nutrition, the word "optional" will also be placed on the actual application that relates to the specific instruction.

"The LEA (Local Educational Agency) must not delay approval of the application if the household fails to provide any information that is not required." (quoted from Eligibility Manual for School Meals, Federal Policy for Determining and Verifying Eligibility, U.S. Dept. of Agriculture – page 18)

The District meets all requirements and guidelines for the federal program we participate in.

If you have any questions concerning the responses addressing this issue and the findings noted during the audit, please contact me at (662) 412-3152.

Sincerely,

Mike Moore  
Superintendent of Education  
Calhoun County School District

C: Myra Tims School Food Service Administrator

Enclosure: Copy of Eligibility Manual for School Meals, Part 3/C

# Eligibility Manual For School Meals

Federal  
Policy  
for  
Determining  
and  
Verifying  
Eligibility

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Child Nutrition Programs  
Food and Nutrition Service  
U.S. Department of Agriculture

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This manual contains information on Federal requirements regarding the determination and verification of eligibility for free and reduced price meals in the National School Lunch Program and the School Breakfast Program. These provisions also apply to the determination of eligibility for free milk under the Special Milk Program and are generally applicable to the Child and Adult Care Food Program and the Summer Food Service Program when individual children's eligibility must be established. Local school food service operators should also confer with their State agency to determine which procedures and options are followed in their State.

This manual replaces the Eligibility Guidance for School Meals Manual issued in August 2001. This updated version reflects changes made as a result of the Child Nutrition and WIC Reauthorization Act of 2004, final and interim regulations, and policy clarifications issued since August 2001.

In accordance with Federal law and U.S. Department of Agriculture policy, participating institutions are prohibited from discrimination on the basis of race, color, national origin, sex, age or disability.

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410 or call (800) 795-3272 or (202) 720-6382 (TTY). USDA is an equal opportunity provider and employer.

January 2008



**Note:** SAs and LEAs **cannot** establish a shorter time frame for carryover. However, once an application is processed and approved or denied, the LEA must implement that determination in accordance with the time frames discussed in "Application Processing Timeframe."

### ***Children's Eligibility and Claiming Free and Reduced Price Reimbursements***

Except during the initial carry-over period, in order to be eligible for free or reduced price meals or free milk, the child must be directly certified or the household must submit a complete application and be either categorically eligible or income eligible. Further, the LEA or school must have an approved application or a list of directly certified children on file for each child served a meal or milk, which meet program requirements, that is claimed for Federal reimbursement at the free or reduced price rate.

### ***Application Processing Timeframe***

Applications must be reviewed in a timely manner. An eligibility determination must be made and implemented within 10 working days of the receipt of the application. Whenever possible, applications should be processed immediately, particularly for children who do not have approved applications on file from the previous year.

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## **C. Determining if Submitted Applications are Complete**

To be considered, an application must include the required information which depends on the basis for applying--receipt of certain benefits (categorical eligibility) or household income.

### ***Categorical Eligibility***

#### ***Food Stamp, TANF, or FDPIR Benefits***

These sources of categorically eligibility may be determined based on an application submitted by a household because these programs provide distinct case numbers.

For these situations, a complete application must provide:

- the names of the children for whom the application is made;
- a Food Stamp, FDPIR or TANF case number or other FDPIR identifier for the child(ren) for whom the application is made; and
- the signature of an adult household member.

A child must be considered a member of household as established by the Food Stamp or TANF program or by FDPIR. The composition of the Food Stamp, TANF or FDPIR household may be different than that of the household applying for school meals or milk.

### Other Sources of Categorical Eligibility

While children may be categorically eligible due to their migrant, homeless or runaway status or due to enrollment in Head Start/Even Start, they cannot be determined eligible based on self-declaration of such status on an application.

There is no provision for establishing eligibility for these programs based on case numbers as is permitted for the Food Stamp Program, TANF or FDPIR, even if the sponsoring agency provides case numbers.

These children must be directly certified through the school district's homeless or Migrant Education Program (MEP) liaison or other official sources. If there is an indication on the application that a child may be categorically eligible due to one of these categories, LEA officials must contact the household and then, if needed, contact the appropriate agency to confirm enrollment in that program. LEA officials must determine eligibility under these circumstances through the appropriate officials as discussed in Part 5 of this manual.

### ***Income Eligibility***

A complete application must provide:

- the names of all household members;
- the amount and source of current income by each member and the source of the income;
- the signature of an adult household member; and
- the **complete** social security number of the adult household member who signs the application or an indication that the household member does not have one.

However, if the family's current income does not reflect the income that will be available during the school year, the family should contact the LEA for assistance in completing the application. See page C. Determining Household Income in Part 4 of this manual for additional information.

### ***When the Application Indicates Different Types of Eligibility***

Because the application must provide space for identifying each child separately as a member of a Food Stamp, FDPIR or TANF household and allow for applying on the basis of income for other children, parents may apply for the children in their household under both circumstances.

Those children who are part of the Food Stamp, FDPIR or TANF household **must** be given the opportunity to apply under categorical eligibility criteria. However, to establish eligibility for those children in the household who are not categorically eligible, all household names and household income information, including the amount of any TANF assistance that is received, must also be provided on the application.

The LEA must also have a method to process different eligibility statuses that may result from these applications. While the household cannot be required to submit multiple applications, the LEA may reproduce the application to accommodate more than one eligibility statuses or may process the application separately

processing in a computer-based system.

### **Foster Children Eligibility**

A complete application must provide:

- the name of the child;
- the child's personal income; and
- the signature of an adult household member (this may be an official of a court or other agency with responsibility for the child).

Any application that is missing required information, that contains inconsistent information, or is unclear is considered an incomplete application and cannot be processed. The LEA should make reasonable efforts to contact the household in order to obtain or clarify required information.

### **Reviewing Submitted Applications for Completeness**

The determining official must review each incoming application to ensure that the household has submitted a complete application. If the application is complete, the official must then determine whether the household is categorically eligible or income eligible for benefits based on the information provided on the application.

A household may apply for children based on income and other children may be categorically eligible/directly certified. For children who may be income eligible for benefits, the application must include all information to establish income eligibility; all children (even categorically eligible children) must be listed on the application as members of the household with any income they may have.

The LEA must not delay approval of the application if the household fails to provide any information that is not required. For example, if the household fails to include its street address, processing of the application cannot be delayed.



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## **D. Citizenship/Legal Status**

United States citizenship or immigration status is **not** a condition of eligibility for free and reduced price benefits. LEAs must apply the same eligibility criteria for citizens and non-citizens.

The Department has determined that the NLSP, SBP and SMP are not subject to Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) which restricts certain welfare and public benefits for aliens.

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## **E. Current Income/Conversion of Different Income Frequencies**

For the purposes of certification of eligibility for free or reduced price meals or free milk, the household must provide their current income which is based on the most