



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 22, 2011

Enterprise School District

Beginning on Monday, March 07, 2011, 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:

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

Enterprise Middle School does have a written policy on enrollment requirements and procedures.

Enterprise High 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:

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

Enterprise Middle School is reporting the number of students enrolled accurately.

Enterprise High 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:

Enterprise Elementary School is not following policy regarding student enrollment. Of the records reviewed, 11 out of 21 had missing, incomplete, or invalid proof of residency.

Enterprise Middle School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 16 had missing, incomplete.

Enterprise High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 12 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 *Enterprise 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 21 student's information **did not match** information in the student package.

At *Enterprise 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, 1 out of 16 student's information **did not match** information in the student package.

At *Enterprise High School*, 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:

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

Enterprise Middle School does have a written policy on monitoring and reporting student absences.

Enterprise High 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:

Enterprise Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 24 excuses did not comply with district and/or school policies.

Enterprise Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 26 did not contain enough information to actually validate the excused absence.

Enterprise High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 24 did not contain enough information to actually validate the excused absence.

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 *Enterprise High School* met graduation requirements.



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

At Enterprise High School, all graduation records were complete.

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:

Enterprise Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 15 out of 16 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Enterprise Middle School is following policy regarding the reporting of unexcused absences.

Enterprise High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 6 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:

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

Enterprise Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Enterprise High 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:

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

Enterprise Middle School is following policy regarding the reporting of suspensions.

Enterprise High School is following policy regarding the reporting of suspensions.



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 *Enterprise Elementary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 16 items selected were not located.

I determined that *Enterprise Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 4 out of 16 items selected were not located.

Enterprise High School is 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:

Enterprise Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 17 were incomplete; and 1 out of 17 was not coded with the appropriate lunch status.

Enterprise Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 18 were incomplete.

Enterprise High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 8 out of 13 were incomplete; and 1 out of 13 was not coded with the appropriate lunch status.

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

3/22/11

Date

ENTERPRISE SCHOOL DISTRICT

503 River Road
Enterprise, MS 39330
Phone: 601 659 7965 • Fax: 601 659 3254

March 28, 2011

Beginning on Monday March 7, 2011 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. Determine whether there is a written policy on enrollment requirements and procedures at each school

Enterprise Elementary	Compliant
Enterprise Middle School	Compliant
Enterprise High School	Compliant

1. Determine whether the number of students enrolled in school is being accurately reported.

Enterprise Elementary	Compliant
Enterprise Middle School	Compliant
Enterprise High School	Compliant

2. Determine whether the school is following policy regarding student enrollment records.

Finding:

Enterprise Elementary School **is not following policy** regarding student enrollment. Of the records reviewed, 11 out of 21 had missing, incomplete, or invalid proof of residency.

Response: Concerning the 11 out of 21 records with missing, incomplete, or invalid proof of residency, needed information from the noted students will be requested, gathered and verified prior to enrollment in August 2012. Also, the school board will be adopting a district-wide form for documentation of "personal visits" to be used for proof of residency

Enterprise Middle School **is not following policy** regarding student enrollment. Of the records reviewed, 3 out of 16 had missing, incomplete, or invalid proof of residency.

Response: The missing information in the student records has been added and/or corrected.

Enterprise High School **is not following policy** regarding student enrollment. Of the records reviewed, 3 out of 12 had missing, incomplete, or invalid proof of residency.

Response: These problems have been corrected by changing the name in SAM to read the same as proofs. The student with missing proofs has now turned in all paperwork that was needed.

3. Determine whether the selected student's information is in the student package and is the same as the information kept in the student's record.

Finding:

Enterprise Elementary School's student 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 21 Student's information **did not match information** in the student package.

Response: Concerning the 1 out of 21 student packages whose phone number did not match the cumulative folder due to a typographical error, this error has been corrected.

Enterprise Middle School's student 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 16 Student's information **did not match information** in the student package.

Response: The information in the student package (computer) was reconciled and now matches the student's cumulative record.

Enterprise High School Had no findings

Student Attendance/Absenteeism

1. Determine whether there is written policy on monitoring and reporting student absences.

Enterprise Elementary School Compliant

Enterprise Middle School Compliant

Enterprise High School Compliant

2. Determine whether the school is following policy regarding attendance and absenteeism.

Finding:

Enterprise Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed 1 out of 24 excuses did not comply with district/school policies.

Response: This problem has been corrected by having the parent send a note to verify that the child was sick on that particular day, in accordance with the district's policy.

Enterprise Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed 1 out of 26 excuses did not comply with district/school policies.

Response: The office staff has been briefed concerning the necessary items that should be present on notes for student absences. These items will be closely monitored for accuracy.

Enterprise High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed 3 out of 24 excuses **did not comply** with district/school policies.

Response: Students have been reminded that they must have a reason on parent notes when they go to get excuses. We are no longer issuing excused absences without a reason stated on the notes from the parents.

Graduation

1. Determine whether graduation requirements are being met.

Enterprise High School Compliant

School Attendance Reporting

1. Determine whether the school is following policy regarding the reporting of unexcused absences:

Finding:

Enterprise Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed 15 out of 16 students **were not** reported in a timely manner as specified by law after accumulation of five (5) or more unexcused absences.

Response: As of today, March 24, 2012, upon the 5th unexcused absence, a notice will be faxed to the county attendance officer on same date as that unexcused absence.

Enterprise Middle School Compliant

Enterprise High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed 6 out of 6 students **were not** reported in a timely manner as specified by law after accumulation of five (5) or more unexcused absences.

Response: Enterprise High School is now updating our excused absences in SAM in a timely manner to correct the problem.

2. Determine whether the school attendance officer is following policy regarding reporting of unexcused absences.

Finding:

<i>Enterprise Elementary School</i>	Compliant
<i>Enterprise Middle School</i>	Compliant
<i>Enterprise High School</i>	Compliant

Reporting of Suspensions

1. Determine whether the school is following policy regarding the reporting of suspensions.

Finding:

<i>Enterprise Elementary School</i>	None to Report
<i>Enterprise Middle School</i>	Compliant
<i>Enterprise High School</i>	Compliant

Fixed Assets

1. Determine whether the school/district is following policy regarding the management of fixed assets.

Finding:

Enterprise Elementary School is not following policy regarding the management of fixed assets. Of the records reviewed 2 out of 16 items were not located.

Response: There were 2 items not located during the fixed assets audit. Both computers are broken and have been removed from the classrooms, according to interviews with the teachers, janitors, and maintenance department. They were both, in error, left off of the list of deletions to be sent for school board approval in June of 2010. However, to clear the matter, a request has been written for both items to be deleted from the district's fixed assets inventory. The attached letter will be presented at the April 11, 2011 board meeting.

Enterprise Middle School is not following policy regarding the management of fixed assets. Of the records reviewed 4 out of 16 items were not located.

Response: Our technology coordinator located the computers. They had been moved temporarily due to recent maintenance activity.

Enterprise High School

Compliant

At Risk Program

1. Determine whether the school is following policy regarding the free/reduced lunch program.

Finding:

Enterprise Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed 6 out of 17 were incomplete; and 1 out of 17 was not coded with the appropriate lunch status.

Response: Enterprise Elementary School will ensure from this time forward that all lunch applications are complete. All applications will be reviewed to avoid errors in the lunch status.

Enterprise Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed 4 out of 18 were incomplete.

Response: Enterprise Middle School will ensure from this time forward that all lunch applications are complete.

Enterprise High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed 8 out of 13 were incomplete; and 1 out of 13 was not coded with the appropriate lunch status.

Response: Enterprise High School will ensure from this time forward that all lunch applications are complete. All applications will be reviewed to avoid errors in the lunch status.

You should find the necessary documentation for the above mentioned findings. If you need additional information on any of these please let us know.

Sincerely,

Arthur McMillan

MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
ENTERPRISE SCHOOL DISTRICT
CLARKE COUNTY, MISSISSIPPI

BE IT REMEMBERED that a regular meeting of the Board of Trustees of the Enterprise School District was held on Monday, September 13, 2010 at 6:30 p.m. at the regular meeting place, at which meeting the following members were present:

A.P.Kersh, President _____	President
John McPhearson _____	Vice President
Robin F. Moore _____	Secretary
Kay Risher _____	Board Member
Mike Gunn _____	Board Member

Arthur McMillan, Superintendent was present. Rita Windham, Assistant Superintendent along with Mike Crowell, Polly Covington and B.J. Hatten were also present. At said meeting, the following business was transacted:

MINUTES: Upon a motion made by John McPhearson and seconded by Kay Risher, the minutes of the meeting for August 9, 2010 and August 27, 2010 were read and approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

AGENDA: Upon a motion made by Robin Moore and seconded by John McPhearson the agenda was adopted by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

FINANCIAL REPORTS: Mr. McMillan presented the district's financial report for August 31, 2010. A motion was made by Kay Risher to approve the report. John McPhearson made a second to the motion. Karen Benefield, Business Manager, informed the board that a payment was due on the three mill notes and if they were paid off it would save the district \$44,334.00 in interest charges. The payoff would be \$252,565.75 for the \$750,000.00 note and \$208,692.57 for the \$950,000.00 for a total of \$461,253.30. After discussing this item Robin Moore made a motion to approve paying the notes in full. Mike Gunn made a second to the motion. The activity financial report was also presented for the month ending August 31, 2010. A motion was made by John McPhearson to approve the financial report. Robin Moore made a second to the motion. These actions were approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

DISTRICT CLAIM DOCKET: Upon a motion made by Kay Risher and seconded by John McPhearson claim numbers 13167 through 13322 were presented for payment. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

POLLY COVINGTON DISCUSS PIPELINE & RESIDENTIAL LEASE: Mr. McMillan at this time turned the meeting over to Polly Covington, Attorney, to discuss the Tennessee Pipeline

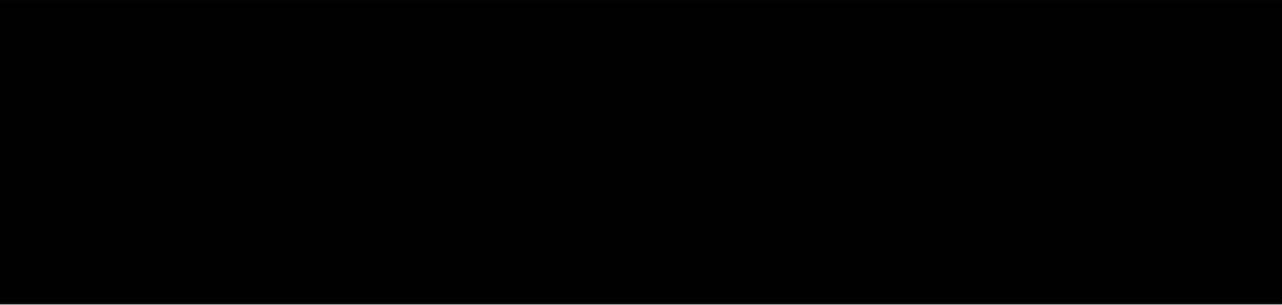
lease and the residential lease on sixteenth section lands. Mrs. Covington informed the board that she had contacted the pipeline March 27, 2000 concerning the expiration of the lease. She also contacted them again in March of 2007 informing them of the fact that the lease had been expired ten years and no offer was made at this time. They were contacted again on September 9, 2010 and the pipeline wanted a 25 year lease. Mrs. Covington also informed the board that the residential lease was expired and the attempt to contact the Edmondson family had failed. Mrs. Covington stated if the house was of no value or economic interest to the school it could be destroyed. Upon discussing these matters a motion was made by Kay Risher to approve giving Covington Law Office the authority to pursue the issue with Tennessee Gas Pipeline. John McPhearson made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore vote, John McPhearson and Mike Gunn voting aye.

MIKE CROWELL MS FORESTRY COMMISSION: Mr. McMillan asked Mike Crowell with the Forestry Commission to present the annual forestry report. Mr. Crowell went over the future timber sales, maintenance of boundary lines, spraying and so forth concerning the sixteenth section lands.

B.J. HATTEN PRESENTATION: Mr. McMillan asked B.J. Hatten who is with the Town of Enterprise, to explain her request to the board. She presented a proposal where Keep America Beautiful would pay forty percent for banners and the town would be responsible for sixty percent. She requested that the school district help with the sixty percent. This item was tabled to the next board meeting.

APPROVE OR DISAPPROVE WORKERS COMPENSATION WITH THE MSBA: Mr. McMillan presented the quote from the Mississippi School Board Association for the workers compensation for the 2010-2011 school year. The quote proposal was for \$20,386.00 with membership dividends of \$5,565.00 making the amount due \$14,821.00. A motion was made by John McPhearson to approve the quote proposal. Mike Gunn made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore vote, John McPhearson and Mike Gunn voting aye.

APPROVE OR DISAPPROVE ADDING MARY KAY HELMS TO THE SUBSTITUTE TEACHER LIST: Mr. McMillan presented the recommendation to add Mary Kay Helms to the substitute teacher list. A motion was made by Robin Moore to approve adding her to the substitute teacher list. Kay Risher made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore vote, John McPhearson and Mike Gunn **not** voting



APPROVE OR DISAPPROVE DISPOSAL OF FIXED ASSET: Mr. McMillan presented fixed asset number 1670, 2056, 1377, 1739, 1845, 1987, 1988, 1726, 2151 and 2249 that was not repairable and needed to be disposed. The total disposal amount of the item is \$8,801.29. Mike Gunn made a motion to approve disposing of the item. John McPhearson made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE FRED FOLEY SUBSTITUTE PART TIME MAINTENANCE: Mr. McMillan made the recommendation to employ Fred Foley as a substitute part time for maintenance at \$7.25 per hour. Kay Risher made a motion to approve the recommendation, with a second to the motion from Mike Gunn. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE THE DISTRICT TEST SECURITY PLAN: Mr. McMillan requested Mrs. Windham, district test coordinator, to explain the District Test Security plan. A motion was made by John McPhearson to approve the plan, Kay Risher made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE SP-ED TRIP TO NAS MERIDIAN: Mr. McMillan presented the request from Mrs. Blair, Special Education Teacher, for a trip to NAS Meridian September 30, 2010. Robin Moore made a motion to approve the trip. Kay Risher made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE RETIREMENT OF MIKE CARMICHAEL: Mr. McMillan presented the letter of retirement from Mike Carmichael, Technology Coordinator, effective September 30, 2010. A motion was made by Kay Risher to approve his retirement, with Mike Gunn making a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE PERMISSION TO HAVE JR BETA CLUB DANCE & TRIP TO JR HIGH BETA CONVENTION: Mr. McMillan presented the request from the Jr. High Beta Club to have a dance October 9, 2010, from 7:00 o'clock until 9:00 o'clock p.m. in the middle school gym and also permission to go to the State Jr. High Beta Convention March 27th thru the 29th, 2011. A motion was made by Kay Risher to approve the dance and trip. Mike Gunn made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

APPROVE OR DISAPPROVE RECOMMENDATION OF TECHNOLOGY COORDINATOR:

Mr. McMillan at this time requested to go into executive session to discuss the position. A motion was made by Mike Gunn to go into executive session. John McPhearson made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

After discussing this item in executive session a motion was made by Mike Gunn to come out of executive session. John McPhearson made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye

Upon coming out of executive session a motion was made by Kay Risher to employ Howard Computers for six months at a salary of \$27,280.00. Robin Moore made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

APPROVE OR DISAPPROVE SETTING UP ACCOUNT AT BANK PLUS FOR THE QSCB

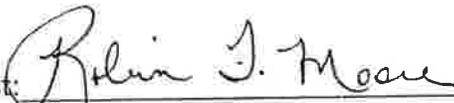
MONEY: Mr. McMillan informed the board that an account needed to be opened up for the Qualified School Construction Bond money and he recommended using Bank Plus due to the convenience. A motion was made by Mike Gunn to approve setting up the account. Kay Risher made a second to the motion. This action was approved by the following vote: Andy Kersh voting aye, Kay Risher voting aye, Robin Moore voting aye, John McPhearson voting aye and Mike Gunn voting aye.

SUPERINTENDENT'S UPDATE: Mr. McMillan made no updates at this time.

ADJOURN: There being no further business, upon a motion made by Mike Gunn and seconded by Kay Risher and unanimously carried, the meeting thereupon was adjourned to the next regular scheduled meeting.



President

Attest: 
Secretary

PROPERTY OF
ENTERPRISE SCHOOL DIST.



2469

PROPERTY OF
ENTERPRISE SCHOOL DIST.



1786



**Enterprise Elementary School
103 Short Street
Enterprise, Mississippi 39330**

DATE: March 23, 2011

TO: Enterprise School Board

FROM: Patsy Smith, Elementary Principal

RE: Fixed Assets to Delete

The following items needs to be removed from the disstrict's Fixed Assets Inventory. These are both computers that are outdated and it would not be feasible to upgrade either one.

**2412 (Computer in Brandy Irby's classroom from Enterprise Middle School)
1774 (Computer from Mrs. Baucum's classroom on EES campus)**

Thank you;

Patsy Smith