



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 13, 2010

Kosciusko School District

Beginning on Tuesday, November 02, 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:

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

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

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

Kosciusko Junior High School does have a written policy on enrollment requirements and procedures.

Kosciusko Senior 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:

Kosciusko Lower Elementary School is reporting the number of students enrolled accurately.

Kosciusko Upper Elementary School is reporting the number of students enrolled accurately.

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

Kosciusko Junior High School is reporting the number of students enrolled accurately.

Kosciusko Senior 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:

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

Kosciusko Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 21 had missing, incomplete, or invalid proof of residency.

Kosciusko Middle School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 21 had missing, incomplete, or invalid proof of residency.

Kosciusko Junior High School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 28 had missing, incomplete, or invalid proof of residency.

Kosciusko Senior High School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 30 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 *Kosciusko Lower Elementary School*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *Kosciusko Upper 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, 7 out of 21 student's information **did not match** information in the student package.

At *Kosciusko 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 21 student's information **did not match** information in the student package.

At *Kosciusko Junior 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, 3 out of 28 student's information **did not match** information in the student package.

At *Kosciusko Senior 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 30 student's information **did not match** information in the student package.

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:

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



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

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

Kosciusko Junior High School does have a written policy on monitoring and reporting student absences.

Kosciusko Senior 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:

Kosciusko Lower Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 27 did not contain enough information to actually validate the excused absence; and 1 out of 27 did not have a valid excuse on file.

Kosciusko Upper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 did not contain enough information to actually validate the excused absence; 1 out of 21 excuses did not comply with district and/or school policies. Of the records reviewed; and 2 out of 21 did not have a valid excuse on file.

Kosciusko Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 27 excuses did not comply with district and/or school policies.

Kosciusko Junior High School is following policy regarding attendance and absenteeism.

Kosciusko Senior High School is following policy regarding attendance and absenteeism.

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 *Kosciusko Senior High School* met graduation requirements.

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

At *Kosciusko Senior 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:

Kosciusko Lower Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Kosciusko Upper Elementary School is following policy regarding the reporting of unexcused absences.

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

I was unable to determine if *Kosciusko Junior High School* is reporting student's with 5 or more unexcused absences to the attendance officer as required by law.

Kosciusko Senior High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 8 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 8 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:

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

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

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

I was unable to determine if the attendance officer for *Kosciusko Junior High School* was following policy since the student's selected for month 01 had not accumulated 5 or more unexcused absences.

Kosciusko Senior 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:

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

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

Kosciusko Middle School did not have any suspensions to report to the school attendance officer.

Kosciusko Junior High School is following policy in reporting to the school attendance officer when suspensions occur. However, 24 out of 24 student's suspensions for month 01 and 3 out of 3 student's suspensions for Month 02 were not reported to the Mississippi Department of Education (MDE) as required by MDE policy.

Kosciusko Senior High School is following policy in reporting to the school attendance officer when suspensions occur. However, 13 out of 13 student's suspensions for month 01, 5 out of 5 student's suspensions for month 02, and 7 out of 7 student's suspensions for month 03 were not reported to the Mississippi Department of Education (MDE) as required by MDE policy.

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:

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

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

Kosciusko Middle School is following policy regarding the management of fixed assets.

Kosciusko Junior High School is following policy regarding the management of fixed assets.

Kosciusko Senior 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:

Kosciusko Lower Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 19 out of 19 were incomplete.



Kosciusko Upper Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 16 out of 16 were incomplete.

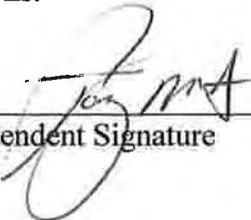
Kosciusko Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 17 out of 17 were incomplete.

Kosciusko Junior High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 18 out of 18 were incomplete.

Kosciusko Senior High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 15 out of 15 were incomplete.

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

12/13/10

Date

Kosciusko School District

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Phone (662) 289-4771 • Fax (662) 289-1177

Tony W. McGee, Ph.D.
Superintendent of Education

To: State Auditor's Office
From: Tony McGee
Re: 2010 Performance Audit

In response to the following findings the Kosciusko School District has made the following changes.

In response to Item 3

Kosciusko Lower Elementary is not following policy regarding student enrollment. The one record that was found to have a missing, incomplete, or invalid proof of residency has been updated.

Kosciusko Upper Elementary is not following policy regarding student enrollment. The five records that were found to have a missing, incomplete, or invalid proof of residency have been updated.

Kosciusko Middle Elementary is not following policy regarding student enrollment. The three records that were found to have a missing, incomplete, or invalid proof of residency have been updated.

Kosciusko Junior High is not following policy regarding student enrollment. The one record that was found to have a missing, incomplete, or invalid proof of residency has been updated.

Kosciusko High School is not following policy regarding student enrollment. The five records that were found to have a missing, incomplete, or invalid proof of residency have been updated.

Each school has done a random check of files to make sure all residency files are updated and in compliance with policy regulations.

In response to Item 4

Kosciusko Upper Elementary student package information was not the same as the information kept in the student's record. The seven student packages that information was different from the student's record have been updated to reflect the current information kept in the student record.

Kosciusko Middle Elementary student package information was not the same as the information kept in the student's record. The four student packages that information was different from the student's record have been updated to reflect the current information kept in the student record.

Kosciusko Junior High student package information was not the same as the information kept in the student's record. The three student packages that information was different from the student's record have been updated to reflect the current information kept in the student record.

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Superintendent of Education

Kosciusko High School student package information was not the same as the information kept in the student's record. The eleven student packages that information was different from the student's record have been updated to reflect the current information kept in the student record.

In response to Student Attendance/Absenteeism

Item 2 Whether the school is following policy regarding attendance and absenteeism.

Kosciusko Lower Elementary is not following policy regarding attendance and absenteeism. Principal and secretary have reviewed our policy dealing directly in this area have taken measured to correct problems found by the auditor. Student excuse must contain enough information to validate the excused absence and each student must present a valid excuse from a parent or doctor to receive an excused absence.

Kosciusko Upper Elementary is not following policy regarding attendance and absenteeism. Principal and secretary have reviewed our policy dealing directly in this area have taken measured to correct problems found by the auditor. Student excuse must contain enough information to validate the excused absence and each student must present a valid excuse from a parent or doctor to receive an excused absence.

Kosciusko Middle Elementary is not following policy regarding attendance and absenteeism. Principal and secretary have reviewed our policy dealing directly in this area have taken measured to correct problems found by the auditor. Student excuse must contain enough information to validate the excused absence and each student must present a valid excuse from a parent or doctor to receive an excused absence.

In response to School Attendance Reporting

All school have reviewed our policy on reporting unexcused absences to the school attendance officer in a timely manner as specified by law. Principals and secretaries have met with the MSIS Clerk and have been given instructions on reporting 5 or more unexcused absences in a timely manner. Schools have been instructed to either fax or email reports to the school attendance officer in a time frame that is compliant with the district's policy and procedures.

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Superintendent of Education

Reporting of Suspensions

It was determined by the audit that Kosciusko School District has not been reporting suspension to Mississippi Department of Education (MDE) as required by MDE policy. I have reviewed the state policy on reporting of suspension to MDE and have instructed administrators at local building to log suspension in the students discipline package so an electronic record can be kept of student suspension. When student information is uploaded into MSIS a record of student discipline will also be uploaded to the Mississippi Department of Education.

Free/Reduced Lunch Program

In response to At Risk Program that Kosciusko Lower, Middle, Upper, Junior High and High School was not following policy regarding the free/reduced lunch program and forms reviewed were incomplete. The food service director has reviewed The Mississippi Child Nutrition Program Guidelines concerning the automated action on free and reduced price applications. She has made the necessary adjustments based upon the auditor's suggestions and what is stated in the nutrition program guidelines to make sure we are compliant with state policy.

Sincerely,



Tony McGee
Superintendent Kosciusko Schools

