



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 10, 2011

Lauderdale County School District

Beginning on Wednesday, January 05, 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:

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

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

Northeast Lauderdale High School does have a written policy on enrollment requirements and procedures.

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

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

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

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

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

Southeast Lauderdale High School does have a written policy on enrollment requirements and procedures.

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



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

West Lauderdale 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:

Northeast Lauderdale Elementary School is reporting the number of students enrolled accurately.

Northeast Lauderdale Middle School is reporting the number of students enrolled accurately.

Northeast Lauderdale High School is reporting the number of students enrolled accurately.

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

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

Clarkdale High School is reporting the number of students enrolled accurately.

Southeast Lauderdale Elementary School is reporting the number of students enrolled accurately.

Southeast Lauderdale Middle School is reporting the number of students enrolled accurately.

Southeast Lauderdale High School is reporting the number of students enrolled accurately.

West Lauderdale Elementary School is reporting the number of students enrolled accurately.

West Lauderdale Middle School is reporting the number of students enrolled accurately.

West Lauderdale 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:

Northeast Lauderdale Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 28 had missing, incomplete, or invalid proof of residency.

Northeast Lauderdale Middle School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 35 had missing, incomplete, or invalid proof of residency.

Northeast Lauderdale High School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 30 had missing, incomplete, or invalid proof of residency.



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

Clarkdale Middle School is not following policy regarding student enrollment. Of the records reviewed, 15 out of 15 had missing, incomplete, or invalid proof of residency.

Clarkdale High School is not following policy regarding student enrollment. Of the records reviewed, 14 out of 15 had missing, incomplete, or invalid proof of residency.

Southeast Lauderdale Elementary School is not following policy regarding student enrollment. Of the records reviewed, 16 out of 28 had missing, incomplete, or invalid proof of residency.

Southeast Lauderdale Middle School is not following policy regarding student enrollment. Of the records reviewed, 17 out of 21 had missing, incomplete, or invalid proof of residency.

Southeast Lauderdale High School is not following policy regarding student enrollment. Of the records reviewed, 19 out of 21 had missing, incomplete, or invalid proof of residency.

West Lauderdale Elementary School is not following policy regarding student enrollment. Of the records reviewed, 10 out of 24 had missing, incomplete, or invalid proof of residency.

West Lauderdale Middle School is not following policy regarding student enrollment. Of the records reviewed, 24 out of 34 had missing, incomplete, or invalid proof of residency.

West Lauderdale High School is not following policy regarding student enrollment. Of the records reviewed, 29 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 *Northeast Lauderdale 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, 2 out of 28 student's information **did not match** information in the student package.

At *Northeast Lauderdale 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, 3 out of 35 student's information **did not match** information in the student package.

At *Northeast Lauderdale 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, 4 out of 30 student's information **did not match** information in the student package.

At *Clarkdale 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, 6 out of 21 student's information **did not match** information in the student package.



At *Clarkdale Middle School*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *Clarkdale High School*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *Southeast Lauderdale Elementary School*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *Southeast Lauderdale 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 *Southeast Lauderdale 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, 4 out of 21 student's information **did not match** information in the student package.

At *West Lauderdale Elementary School*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *West Lauderdale 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, 2 out of 24 student's information **did not match** information in the student package.

At *West Lauderdale 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, 6 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:

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

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

Northeast Lauderdale High School does have a written policy on monitoring and reporting student absences.

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

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



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

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

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

Southeast Lauderdale High School does have a written policy on monitoring and reporting student absences.

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

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

West Lauderdale 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:

Northeast Lauderdale Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 32 did not contain enough information to actually validate the excused absence; and 2 out of 32 excuses did not comply with district and/or school policies.

Northeast Lauderdale Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 25 excuses did not comply with district and/or school policies.

Northeast Lauderdale High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 30 excuses did not comply with district and/or school policies; and 1 out of 30 did not have a valid excuse on file.

Clarkdale Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 28 excuses did not comply with district and/or school policies.

Clarkdale Middle 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.

Clarkdale High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 22 did not have a valid excuse on file.



Southeast Lauderdale Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 42 did not contain enough information to actually validate the excused absence; and 4 out of 42 excuses did not comply with district and/or school policies.

Southeast Lauderdale Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 21 excuses did not comply with district and/or school policies.

Southeast Lauderdale High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 18 excuses did not comply with district and/or school policies.

West Lauderdale Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 44 did not contain enough information to actually validate the excused absence; 4 out of 44 excuses did not comply with district and/or school policies; and 2 out of 44 did not have a valid excuse on file.

West Lauderdale Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 28 excuses did not comply with district and/or school policies; and 1 out of 28 did not have a valid excuse on file.

West Lauderdale High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 25 excuses did not comply with district and/or school policies; and 2 out of 25 did not have a valid excuse on file.

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 *Northeast Lauderdale High School* met graduation requirements.

All students selected at *Clarkdale High School* met graduation requirements.

All students selected at *Southeast Lauderdale High School* met graduation requirements.

All students selected at *West Lauderdale High School* met graduation requirements.

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

At *Northeast Lauderdale High School*, all graduation records were not complete. Of the records reviewed, 1 out of 9 of student's records reviewed had incomplete Graduation Facts sections.

At *Clarkdale High School*, all graduation records were not complete. Of the records reviewed, 6 out of 6 of student's records reviewed did not have completed Summary of High School Units.

At *Southeast Lauderdale High School*, all graduation records were complete.



At *West Lauderdale 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:

Northeast Lauderdale Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 24 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

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

Northeast Lauderdale High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 30 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Clarkdale Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 16 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Clarkdale Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Clarkdale High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 10 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Southeast Lauderdale Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 33 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 18 out of 33 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Southeast Lauderdale Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 18 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 out of 18 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Southeast Lauderdale High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 19 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



West Lauderdale Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 16 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 7 out of 16 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

West Lauderdale Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 18 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 out of 18 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

West Lauderdale High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 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:

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

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

Northeast Lauderdale High School attendance officer is following policy regarding the reporting of unexcused absences.

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

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

Clarkdale High School attendance officer is following policy regarding the reporting of unexcused absences.

Southeast Lauderdale Elementary School attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 33 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences.

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



Southeast Lauderdale High School attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 19 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences.

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

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

West Lauderdale 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:

Northeast Lauderdale Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the school attendance officer when they occurred.

Northeast Lauderdale Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 suspensions were not coded as an unexcused absence, as required by law.

Northeast Lauderdale High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 3 were not reported to the school attendance officer when they occurred.

Clarkdale Elementary School 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 it occurred and was not coded as an unexcused absence as required by law.

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

Clarkdale High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 6 were not reported to the school attendance officer when they occurred and 4 out of 6 suspensions were not coded as an unexcused absence as required by law.

Southeast Lauderdale Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when it occurred and were not coded as an unexcused absence as required by law.



Southeast Lauderdale Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 7 out of 7 were not reported to the school attendance officer when they occurred as required by law.

Southeast Lauderdale High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 9 were not reported to the school attendance officer when they occurred as required by law.

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

West Lauderdale Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 9 out of 9 were not reported to the school attendance officer when they occurred as required by law.

West Lauderdale High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer when they occurred and 1 out of 6 students' was suspended but was not listed on the absentee report as required by law.

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 *Northeast Lauderdale Elementary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 47 items selected were not located.

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

Northeast Lauderdale High School is following policy regarding the management of fixed assets.

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

I determined that *Clarkdale Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 42 items selected were not located.

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

I determined that *Southeast Lauderdale Elementary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 24 items selected were not located.



I determined that *Southeast Lauderdale Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 29 items selected were not located.

I determined that *Southeast Lauderdale High School* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 27 items selected was not located.

I determined that *West Lauderdale Elementary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 28 items that was transferred did not have proper paperwork.

I determined that *West Lauderdale Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 39 items selected were not located.

West Lauderdale 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:

Northeast Lauderdale Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 5 out of 25 were incomplete; and 10 out of 25 were not coded with the appropriate lunch status.

Northeast Lauderdale Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 1 out of 28 was incomplete; and 8 out of 28 were not coded with the appropriate lunch status.

Northeast Lauderdale High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 2 out of 19 were incomplete; and 12 out of 19 were not coded with the appropriate lunch status.

Clarkdale Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 18 were incomplete; and 9 out of 18 were not coded with the appropriate lunch status.

Clarkdale Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 9 out of 16 were not coded with the appropriate lunch status.

Clarkdale High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 2 out of 18 were incomplete; and 15 out of 18 were not coded with the appropriate lunch status.



Southeast Lauderdale Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 1 out of 20 was incomplete; and 13 out of 20 were not coded with the appropriate lunch status.

Southeast Lauderdale Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 16 were incomplete; and 6 out of 16 were not coded with the appropriate lunch status.

Southeast Lauderdale High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 16 were incomplete; and 7 out of 16 were not coded with the appropriate lunch status.

West Lauderdale Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 5 out of 32 were incomplete; and 19 out of 32 were not coded with the appropriate lunch status.

West Lauderdale Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 29 were incomplete; and 16 out of 29 were not coded with the appropriate lunch status.

West Lauderdale High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 2 out of 27 were incomplete; and 19 out of 27 were 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

2 - 10 - 11
Date



SUPERINTENDENT
RANDY HODGES

February 11, 2011

Ms. Earlene Stewart
Performance Audit Division
Office of the State Auditor
P.O. Box 11183
Jackson, MS 39283

Dear Ms. Stewart:

I have reviewed the audit findings from the audit you conducted in the Lauderdale County School District January 5, 2011 through February 10, 2011. Attached is a document that provides detailed descriptions of plans that will be implemented or actions that have already been taken to correct the findings you identified in your audit report.

I wish you much success as you work with school districts across the state. If you have any questions or require additional information, please call Lisa Hull, who is my district's MSIS Director.

Sincerely,

A handwritten signature in black ink that reads "Randy Hodges". The signature is written in a cursive, flowing style.

Randy Hodges
Superintendent of Education

**LAUDERDALE COUNTY SCHOOL DISTRICT
DATA REPORTING PLAN FOR IMPROVEMENT
Beginning February 2011**

Student Enrollment

1. *Student enrollment records.*

The Lauderdale County School District's policy on proof of residency is more stringent than the Mississippi Department of Education State Board Policy 6600. The Lauderdale County School District Board of Education plans to petition the school board to determine if a new policy requiring only two proofs of residency can be adopted. Each principal will be given a copy of the approved policy and instructed by the Assistant Superintendent of Education in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

2. *Student information is identical in the student package as in the student's record.*

The MSIS Coordinator will provide training for each principal and data entry personnel on the guidelines for reporting accurate student demographic information. Each principal will submit an implementation plan for student information reporting to the Central Office.

5. *Attendance and absenteeism.*

The following procedures will be implemented to ensure compliance:

- a. The Lauderdale County School District Board of Education will amend the excused absence attendance policy so as to no longer require medical appointments to be pre-approved in order to be coded as an excused absence.
- b. The MSIS Coordinator and/or Assistant Superintendent will work with the principals to determine if the current policy of allowing students 3 days to return an excuse will remain in effect or be removed. If the policy remains in effect, the MSIS Coordinator will provide principals with procedures to follow in the reporting of absences to the School Attendance Officer.
- c. Each principal will submit an implementation plan to the Central Office regarding attendance and absenteeism policy implementation.

Graduation Information

2. *Completeness of Graduation Records.*

Each high school counselor and principal will be given a copy of the *Mississippi Cumulative Folders and Permanent Records Manual of Directions*. Training will be provided by Central Office staff regarding completion of permanent records and cumulative folders.

School Attendance Reporting

1. *Reporting of unexcused absences.*

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The MSIS Coordinator will provide principals and data entry personal with procedures to

follow in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

Reporting of Suspensions

1. Reporting of suspensions.

Each principal will be given a copy of §37-13-91 of the *Mississippi Code of 1972 Annotated*. The MSIS Coordinator will provide principals with procedures to follow in regard to policy implementation. Each principal will submit an implementation plan to the Central Office.

Fixed Assets

2. Management of Fixed Assets

Each principal will be given a copy of the Lauderdale County School District Board of Education Fixed Asset Policy. The Business Manager will provide principals with guidance on policy implementation.

The following lists the schools that were identified as not in compliance with the management of fixed assets and the procedures that will be followed to ensure compliance.

a. Clarkdale Middle School

- 1) Previously the location number assigned to Clarkdale Middle School, 004, was assigned to Clarkdale Attendance Center. This has resulted in fixed assets that are utilized in grades K-12 assigned to Clarkdale Middle School. The Business Manager will contact the MDE to determine whether items should be reassigned to Clarkdale Elementary and Clarkdale High or left as they are.
- 2) Fixed Asset #s 11379, 12937, and 16377 could not be located. The three items were approved for disposal in the January 2011 Lauderdale County School District Board Meeting. Attached is a copy of the "Monthly Fixed Asset Disposals" form with the missing items highlighted. The board minutes are not attached because the January 2011 board minutes will not be approved until the February 2011 board meeting.

b. Northeast Elementary

- 1) Fixed Asset # 16446 could not be located. Attached is a report from the school district financial package showing that the item was disposed on 6-18-09.

c. Southeast Elementary School

- 1) Fixed Asset #s 15526 and 15912 could not be located. Attached is a Lauderdale County Sheriff's Department Police Report.

d. Southeast Middle School

- 1) Fixed Asset #002094 cannot be located. The Business Manager has investigated. The investigation has revealed that the item was stolen. The school district is currently in the process of filing a stolen property report with the Lauderdale County Sheriff's Department.
- 2) Fixed Asset # 16020 was located. Attached is one full size page showing a picture of the printer.

e. Southeast High School

- 1) Fixed Asset #18097 was located. Attached is supporting documentation that includes: the “Fixed Asset Source Document Asset Identification Information” page, one full size page showing a picture of the printer, and a full size page showing the fixed asset number.
- f. West Lauderdale Elementary
 - 1) Fixed Asset #15024 was transferred to the Central Office. Attached is an “Equipment Check Out” form that indicates that the item was checked out in August 2010 as well as a “Fixed Asset Transfer/Disposal Form” showing that the item was transferred to Central Office Speech Department on 2-9-11.
- g. West Lauderdale Middle School
 - 1) Previously the location number assigned to West Lauderdale Middle School, 016, was assigned to West Lauderdale Attendance Center. This has resulted in fixed assets that are utilized in grades 5-12 assigned to West Lauderdale Middle School. The Business Manager will contact the MDE to determine whether items should be reassigned to West Lauderdale High School or left as they are.
 - 2) Fixed Asset #s 15041 and 14914 cannot be located. The Business Manager is investigating. If it is determined that the property was stolen, the school district will file a stolen property report with the Lauderdale County Sherriff’s Department. If it is determined that the item were taken by school district employees, the Business Manger will follow Lauderdale County School District Board Policy, which requires that the employee either pay for the missing items or purchase replacement items of equal quality. Public funds will not be used to purchase the replacement fixed assets.

At Risk Programs

1. Policy regarding free/reduced lunch
 - a) Applications
 - 1) All applications identified by the auditor as incomplete have been completed.
 - 2) All applications were coded with the correct lunch status prior to the audit.
 - b) MSIS Data
 - 1) Data in MSIS was not correct due to incorrect file setup by the software company utilized by the Child Nutrition Department. This was an unknown problem prior to discovery by the auditor.
 - 2) The total number of students reported in MSIS as free and as reduced was correct: the lunch status for some children was not correct.
 - 3) The Child Nutrition Director manually reviewed and corrected when necessary the lunch status of each child in MSIS. This process was completed on February 9, 2011.