



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 7, 2011

Lawrence County School District

Beginning on Monday, November 1, 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:

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

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

Rod Paige Middle does have a written policy on enrollment requirements and procedures.

New Hebron does have a written policy on enrollment requirements and procedures.

Topeka Tilton 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:

Lawrence County High School is not reporting the number of students enrolled accurately. The enrollment report ran on November 5, 2010 shows 648 children enrolled, and the head count performed on November 5, 2010 shows 646 enrolled.

Monticello Elementary is reporting the number of students enrolled accurately.

Rod Paige Middle is reporting the number of students enrolled accurately.

New Hebron is reporting the number of students enrolled accurately.

Topeka Tilton 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:

Lawrence County High School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 33 had missing, incomplete, or invalid proof of residency.

Monticello Elementary is following policy regarding student enrollment.

Rod Paige Middle is not following policy regarding student enrollment. Of the records reviewed, 2 out of 17 had missing, incomplete, or invalid proof of residency.

New Hebron is following policy regarding student enrollment.

Topeka Tilton is not following policy regarding student enrollment. Of the records reviewed, 1 out of 18 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 Lawrence County 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, 16 out of 33 student's information **did not match** information in the student package.

At Monticello 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, 4 out of 23 student's information **did not match** information in the student package.

At Rod Paige 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, 9 out of 17 student's information **did not match** information in the student package.

At New Hebron, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Topeka Tilton, 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:

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

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



Rod Paige Middle does have a written policy on monitoring and reporting student absences.

New Hebron does have a written policy on monitoring and reporting student absences.

Topeka Tilton 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:

Lawrence County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 37 excuses did not comply with district and/or school policies.

Monticello Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 28 did not contain enough information to actually validate the excused absence; 6 out of 28 excuses did not comply with district and/or school policies. Of the records reviewed; and 3 out of 28 did not have a valid excuse on file.

Rod Paige Middle is following policy regarding attendance and absenteeism.

New Hebron is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 25 did not contain enough information to actually validate the excused absence; 1 out of 25 excuses did not comply with district and/or school policies. Of the records reviewed; and 1 out of 25 did not have a valid excuse on file.

Topeka Tilton 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 Lawrence County High School met graduation requirements.

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

At Lawrence County 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:



Lawrence County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, and 13 out of 24 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Monticello Elementary 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 2 out of 8 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Rod Paige Middle is following policy regarding the reporting of unexcused absences.

New Hebron is following policy regarding the reporting of unexcused absences.

Topeka Tilton is 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:

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

Monticello Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 8 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.

Rod Paige Middle is following policy regarding the reporting of unexcused absences.

New Hebron attendance officer is following policy regarding the reporting of unexcused absences.

Topeka Tilton 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:

Lawrence County High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 22 were not reported to the school attendance officer when they occurred and 16 out of 22 suspensions were not coded as an unexcused absence, as required by law.

Monticello Elementary is following policy regarding the reporting of suspensions.



Rod Paige Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 5 suspensions were not coded as an unexcused absence, as required by law.

New Hebron is following policy regarding the reporting of suspensions.

Topeka Tilton 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 Lawrence County High School is not following policy regarding the management of fixed assets. Of the records reviewed, 12 out of 108 items selected were not located; 2 out of 108 items were not properly tagged; 1 out of 108 items selected that were reported lost and/or stolen were not handled properly; 1 out of 108 items that were transferred did not have proper paperwork.

I determined that Monticello Elementary is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 34 items selected were not located.

Rod Paige Middle is following policy regarding the management of fixed assets.

I determined that New Hebron is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 34 items selected were not located; 1 out of 34 items were not properly tagged.

Topeka Tilton 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:

Lawrence County High School is following policy regarding the free/reduced lunch program.

Monticello Elementary is following policy regarding the free/reduced lunch program.

Rod Paige Middle is following policy regarding the free/reduced lunch program.

New Hebron is following policy regarding the free/reduced lunch program.

Topeka Tilton is following policy regarding the free/reduced lunch program.

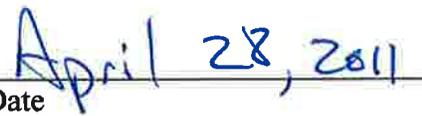


I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at PO BOX 3937, Brookhaven, MS 39603-7937, **within one week 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



Date



LAWRENCE COUNTY SCHOOL DISTRICT
TONY DAVIS
SUPERINTENDENT OF EDUCATION

346 THOMAS E. JOLLY DRIVE – MONTICELLO, MS 39654-9301
TELEPHONE (601) 587-2506 – FAX (601) 587-2221

TO: Clint Robinson
FROM: Silas Lewis, MSIS Primary Contact
RE: Lawrence County School District Performance Audit
DATE: May 5, 2011

In regards to the Lawrence County School District's review of the accuracy and reliability of student data transmitted to the Mississippi Department of Education, I would like to respond to the following findings:

Student Enrollment

Lawrence County High School is not reporting the number of students enrolled accurately. The enrollment report ran on November 5, 2010 shows 648 children enrolled, and the head count performed on November 5, 2010 shows 646 enrolled.

Response

The school MSIS contact will run the student enrollment summary periodically. This report will be used to verify that all students are accounted for. The enrollment clerk will make sure all students who enroll or transfer during a given month are added to the student package in a timely manner.

Lawrence County High School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 33 had missing, incomplete, or invalid proof of residency.

Rod Paige Middle School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 17 had missing, incomplete, or invalid proof of residency.

Topeka Tilton is not following policy regarding student enrollment. Of the records reviewed, 1 out of 18 had missing, incomplete, or invalid proof of residency.

Response

The person responsible for verifying residency will verify and make sure all student records will have all proofs of residency and are compliant with policy.

At Lawrence County High School, 16 out of 33 student's information did not match in the student package.

At Monticello Elementary, 4 out of 23 student's information did not match information in the student package.

At Rod Paige Middle School, 9 out of 17 student's information did not match information in the student package.

Response

The person responsible for records will make sure all permanent records are updated annually to reflect any changes that are made in the student package to insure that both records match.

Student Attendance/Absenteeism

Lawrence County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 37 excuses did not comply with district and/or school policies.

Monticello Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 28 excuses did not contain enough information to actually validate the excused absence; 6 out of 28 excuses did not comply with district and/or school policies; and 3 out of 28 did not have a valid excuses on file.

New Hebron is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 25 excuses did not contain enough information to actually validate the excused absence; 1 out of 25 excuses did not comply with district and/or school policies; and 1 out of 25 did not have a valid excuses on file.

Response

The school attendance clerk will verify and make sure all student excuses are properly documented, have enough information to validate the excuse, and updated in the student package. The schools will make sure no absence is excused without documentation.

School Attendance Reporting

Lawrence County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 13 out of 24 students reviewed were not reported in a timely manner as specified by law after accumulating five or more unexcused absences.

Monticello Elementary 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 or more unexcused absences; and 2 out of 8 students reviewed were not reported in a timely manner as specified by law after accumulating five or more unexcused absences.

Response

The schools will make sure all unexcused are sent to the school attendance officer when they occur.

Monticello Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 8 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five or more unexcused absences.

Response

The schools will make sure all unexcused are sent to the school attendance officer when they occur. Schools will work with the school attendance officer if students fail to enroll or are listed as no shows.

Reporting of Suspension

Lawrence County High School is not following policy regarding the reporting of suspensions. Of the records reviewed, 4 out of 22 students were not reported to the school attendance officer when they occurred and 16 out of 22 suspensions were not coded as an unexcused absence, as required by law.

Rod Paige is not following policy regarding the reporting of suspensions. Of the records reviewed 2 out of 5 student's suspensions were not coded as an unexcused absences, as required by law.

Response

The schools will make sure all suspensions are sent to the the school attendance officer when they occur.

Fixed Assets

Lawrence County High School is not following policy regarding the management of fixed assets. Of the records reviewed, 12 out of 108 items selected were not located; 2 out of 108 items were not properly tagged; 1 out of 108 items selected that were reported lost and or stolen were not handled properly; 1 out of 108 items that were transferred did not have proper paperwork.

Monticello Elementary is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 34 items selected were not located.

New Hebron is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 34 items selected were not located; 1 out of 34 items were not properly tagged.

The Lawrence County School District will complete 100% audits of fixed assets at each site. These audits will be performed at the beginning of the school year and at the end of the school year. All transfers and disposals will be handled in a timely manner with proper documentation. Items that are missing tags will have the fixed asset number written on the item and a new tag will be made. Regarding items not located, it has been determined that the items were supposed to be disposed but the proper paperwork was not initiated. This has been rectified and disposed according to policy.