



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 4, 2011

Lincoln County School District

Beginning on Monday, January 24, 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:
 - Bogue Chitto does have a written policy on enrollment requirements and procedures.
 - Loyd Star does have a written policy on enrollment requirements and procedures.
 - West Lincoln does have a written policy on enrollment requirements and procedures.
 - Enterprise 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:
 - Bogue Chitto is reporting the number of students enrolled accurately.
 - Loyd Star is reporting the number of students enrolled accurately.
 - West Lincoln is reporting the number of students enrolled accurately.
 - Enterprise 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:
 - Bogue Chitto is not following policy regarding student enrollment. Of the records reviewed, 12 out of 32 had missing, incomplete, or invalid proof of residency.
 - Loyd Star is not following policy regarding student enrollment. Of the records reviewed, 10 out of 26 had missing, incomplete, or invalid proof of residency.



West Lincoln is not following policy regarding student enrollment. Of the records reviewed, 10 out of 22 had missing, incomplete, or invalid proof of residency.

Enterprise is not following policy regarding student enrollment. Of the records reviewed, 12 out of 27 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 Bogue Chitto, 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 32 student's information **did not match** information in the student package.

At Loyd Star, 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 26 student's information **did not match** information in the student package.

At West Lincoln, 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 22 student's information **did not match** information in the student package.

At Enterprise, 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, 13 out of 27 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:

Bogue Chitto does have a written policy on monitoring and reporting student absences.

Loyd Star does have a written policy on monitoring and reporting student absences.

West Lincoln does have a written policy on monitoring and reporting student absences.

Enterprise 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:

Bogue Chitto is following policy regarding attendance and absenteeism.

Loyd Star is following policy regarding attendance and absenteeism.

West Lincoln is following policy regarding attendance and absenteeism.



Enterprise is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 40 excuses did not comply with district and/or school policies. Of the records reviewed; and 1 out of 40 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:

Bogue Chitto, all students selected met graduation requirements. However, of the records reviewed, 2 out of 4 did not have accurate number of Carnegie units.

All students selected at Loyd Star met graduation requirements.

All students selected at West Lincoln met graduation requirements.

At Enterprise, not all students selected met graduation requirements. Of the records reviewed, 1 out of 5 did not earn the minimum number of Carnegie units.

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

At Bogue Chitto, all graduation records were complete.

At Loyd Star, all graduation records were complete.

At West Lincoln, all graduation records were not accurate. Of the records reviewed, 1 out of 4 of student's records reviewed did not have completed Summary of High School Units.

At Enterprise, 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:

Bogue Chitto is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 11 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

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



West Lincoln is following policy regarding the reporting of unexcused absences.

Enterprise is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 17 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 17 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:

Bogue Chitto attendance officer is following policy regarding the reporting of unexcused absences.

Loyd Star attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 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 Lincoln attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 9 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.

Enterprise attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 17 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.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Bogue Chitto is following policy regarding the reporting of suspensions.

Loyd Star is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 8 were not reported to the school attendance officer when they occurred and 2 out of 8 suspensions were not coded as an unexcused absence, as required by law.

West Lincoln is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 suspensions were not coded as an unexcused absence, as required by law.

Enterprise 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:

Bogue Chitto is following policy regarding the management of fixed assets.

I determined that Loyd Star is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 31 items selected were not located.

West Lincoln is following policy regarding the management of fixed assets.

I determined that Enterprise is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 32 items selected were not located.

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:

Bogue Chitto is following policy regarding the free/reduced lunch program.

Loyd Star is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 1 out of 29 was not coded with the appropriate lunch status.

West Lincoln is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 1 out of 26 was incomplete. Of the lunch forms reviewed, 1 out of 26 was not coded with the appropriate lunch status.

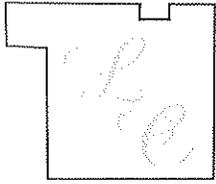
Enterprise is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 25 were incomplete.

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 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



Lincoln County School District

Terry Brister, Superintendent of Education

Phone 601.835.0011
Fax 601.833.3030
<http://lcsd.k12.ms.us>

P. O. Box 826
233 East Monticello Street
Brookhaven, Mississippi 39602-0826

March 9, 2011

Mississippi Office of the State Auditor
Stacey E. Pickering, Auditor
Performance Audit Division
P. O. Box 3937
Brookhaven, MS 369603-7937

RE: Response to Performance Audit for Lincoln County School District Dated March 4, 2011

In response to the findings of the Performance Audit for the Lincoln Count School District, we have addressed the following problems:

Student Enrollment:

Number 3: I determined whether the school is following policy regarding student enrollment records. All four of our schools are not following policy regarding student enrollment. Of the records reviewed some had missing, incomplete, or invalid proof of residency.

Response to Number 3: Letters are being sent home to parents/guardians of all students who have missing, incomplete or invalid proof of residency.

Number 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.

The selected student's information in the student package at all four schools did not match the information in the student package.

Response to Number 4:

A review of cumulative folders is being performed and correction of any discrepancies between student records and information in the student package will be made. Each year all student information will be updated in the cumulative folder so that it matches the information in SAMS7. This shall be done at the beginning of each school year as student information is turned into the school office.

"In Pursuit of Excellence"

Student Attendance/Absenteeism:

Number 2: Enterprise Attendance Center was not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 40 excused did not comply with district and/or school policies and one out of 40 did not have a valid excuse on file.

Response to Student Attendance/Absenteeism Number 2:

According to District Policy, both home and work telephone numbers must be included on student's excuse. We will be more diligent in making sure any excused absence has proper documentation to abide by the board policy.

Graduation:

Number 1 - Determined whether graduation requirements are being met. As a result the following was found:

At Bogue Chitto, all students selected met graduation requirements but 2 out of 4 students did not have accurate number of Carnegie units.

At Enterprise, not all students selected met graduation requirements. Of the records reviewed, 1 out of 5 did not earn the minimum number Carnegie units.

Response to Graduation Number 1:

Any discrepancies have been corrected. The records of the Bogue Chitto graduates are being checked to assure that the Carnegie units have been correctly recorded for each student.

At Enterprise it was a typographical error. The student in question's transcript showed a semester grade missing that had been corrected and a new label run but not permanently attached. Document exists and is on file that proves the student passed the class, received credit, and met graduation requirements but efforts will be made that this does not happen again.

Number 2

I determine whether all graduation records were complete.

At West Lincoln all graduation records were not accurate. Of the records reviewed, 1 out of 4 of student's records reviewed did not have completed Summary of High School Units.

Response to Graduation Number 2:

West Lincoln had a student that received credit for a summer school course. Even though the course was documented on the cumulative folder, the credit was not added to the sum of high school credits. This has been corrected and is on file. In the future, all senior credits will be checked by the Counselor and the three senior sponsors.

School Attendance Reporting:

Number 1: I determined whether the school is following policy regarding the reporting of unexcused absences.

Bogue Chitto, Enterprise and Loyd Star Attendance Centers are not following policy regarding the reporting of unexcused absences. Of the records reviewed at Enterprise and Bogue Chitto, 5 out of 24 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.; and at Bogue Chitto, Enterprise and Loyd Star, 10 out of 35 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Response to School Attendance Reporting Number 1

All students at Bogue Chitto, Enterprise and Loyd Star who have 5 or more unexcused absences will be reported to the County Attendance Officer within 5 calendar days as per board policy.

Student Attendance Reporting Number 2

I determine whether the school attendance officer is following policy regarding reporting of unexcused absences.

Response to Student Attendance Reporting Number 2:

In the future our secretaries at Enterprise, Loyd Star and West Lincoln will contact our attendance officer to confirm that all students sent to him are contacted properly.

Reporting of Suspensions

I determine whether the school is following policy regarding the reporting of suspensions.

Loyd Star is not following policy regarding the reporting of suspensions. Of the suspensions reviewed 2 out of 8 were not reported to the school attendance officer when they occurred and 2 out of 8 suspensions were not coded as an excused absence, as required by law.

West Lincoln is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 suspensions were not coded as an unexcused absence, as required by law.

Response to Reporting of Suspensions:

Loyd Star and West Lincoln will make sure that proper documentation of suspensions will be made and reported to the attendance officer as per board policy.

Fixed Assets

I determined whether the school/district is following policy regarding the management of fixed assets.

Response to Fixed Assets (See Attached Report on Comment and Response on Fixed Assets.)

Comment: I determined that Enterprise is not following policy regarding the management of fixed assets. Of the records reviewed 2 out of 32 items selected were not located.

Response: One of the items not located was a Pullman Holt Floor Machine purchased in 1999. Although the fixed asset tag was no longer present it was evident where the tag had been. The district had failed to write the tag number somewhere on the fixed asset item. The floor machine was not functional and attached documentation indicates that the Lincoln County School Board voted to retire/dispose of this item.

The second item not located was a Power Cam (Polycom video conferencing unit). The item was located and there was a tag on the item and the tag number did match the fixed asset item. However there was no bar code sticker present. It was determined that the serial number of the item did not match the serial number in the fixed asset system. The district has accounted for all of the units that were ever purchased. All the serial numbers were checked and none of the units matched the serial number recorded in the fixed asset system. The previous fixed asset coordinator entered the serial number from the packing slip and it is our determination that either the previous fixed asset coordinator entered the incorrect serial number into the fixed asset record or the packing slip contained the incorrect serial number. Due diligence will be taken in the future to ensure that the correct serial numbers are entered into the fixed asset system and that non-functional items are promptly removed from fixed assets.

Comment : I determined that Loyd Star is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 31 items selected were not located.

Response: It was determined that both asset items should have already been removed from the fixed asset list. One asset had been stolen and the investigation report is attached. Neither item was functional and attached documentation indicates that the Lincoln County School Board voted to retire/dispose of these items. Due diligence will be taken in the future to ensure that non-functional or stolen items are promptly removed from fixed assets.

Disposal Request for Loyd Star School

Asset #	Item Description	Date Purchased	Disposal Requested By	Notes
6599	Canon Camera	04/22/2002	Robin Case	Stolen-Police report attached

02/07/2011

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BY



Disposal Request for Enterprise School			
Asset #	Item Description	Date Purchased	Disposal Requested By
5417	Pullman Holt 20" Floor Machine	08/12/1999	Alice Jones
			Notes
			Does not work

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INCIDENT/INVESTIGATION REPORT

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OCA
2009 - 80149
Month Day Yr Time
8 10 2009 12:42

Agency Name
Lincoln County MO
ORI MS0430000

#1 33H GRAND LARCENY
 Attempt
 Complete
 All Fraud Month Day Yr 8 10 2009 12:42
 Location LOYD STAR SCHOOL
 Precinct MS
 Precinct Type 22 SCHOOL/COLLEGE
 Victim Address Type
 Single Family Multi Family

Lighting Window Entry 1 Exit 1 Tools 1 Security 1
 Evidence Obtained? NO Entry 2 Exit 2 Tools 2 Security 2
 Year Make Model Year Color Tag # State VIN

NO TYPE: Keys in Vehicle Vehicle Locked
 Now Attached Or Damaged Yes N/A Worn/Dent None

of Victims 1 Type: Person Business Society Government Financial Institute Religious L. E. Officer Line of Duty Other/Unk
 Injury: None Minor Loss of Teeth Broken Bones Severe Lacerations Internal Unconscious Other Major
 Drug/Alcohol Use: Yes Unknown No
 Victim Name (Last, First, Middle) CASE, ROBIN
 Victim of Crime # 1 DOB/Age 12/29/1960 47 Race W Sex F
 Home Address 3188 HWY 550 NW WEBBON, MO 39191 Social Security # (601) 833-6432
 Employer Name/Address Business Phone

Dispositive Action Taken Complaint: # Prov. Calls Protective Order on File Violation of Protective Order? Pr. Order Filed after Incident? Type Assignment:

OTHERS INVOLVED
 CODE: V - Victim (Dwnt V2, V3) O - Other (if other than victim) R - Reporting Person (if other than victim)
 Type: Person Business Society Government Religious Financial Institute L. E. Officer Line of Duty Other/Unk
 Code Name (Last, First, Middle) Victim of Crime # DOB/Age Race Sex
 Home Address Social Security # Home Phone
 Employer Name/Address Business Phone

Notes (1) None (2) Suspect (3) Committed/Fugitive (4) Escaped (5) Recovered (6) Stolen (7) Stolen (8) Unknown (9) Issued (Class # 0) contains if recovered for other jurisdiction

Victim #	DCI	Make	Value	QTY	Property Description	Make/Model Detail	Serial Number
1	77	7	599	1	NIKON D60		4777788
2	77	7	262	1	SONY CAMERA	DSCW60	
3	77	7	1,129	3	DIGITAL CAMERA		15667 5360 40B2-066
4	77	7	999	1	DIGITAL CAMERA (CANON)		1320722668
5	07	7	1,597	1	COMPUTER LAPTOP		0P8W407018C

Number of Vehicles Stolen 0 Number of Vehicles Recovered 0

Officer Name RANDY BELCHER
 Complainant Signature
 Case Status DETECTIVE FOLLOW UP
 Case Disposition NOT APPLICABLE

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INCIDENT/INVESTIGATION REPORT

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2009 - 80149

INDEX	DCI	Serial	Quantity	Type Measure	Reported Type	Check the 3 types of activity for each					
						Person	Item	File	File	Inventory	Inventory

SUSPECT	Name (Last, First, Middle)			Alias or Nickname			Home Address					
	Occupation			Social Security #			Business Address					
	DOB/Age	Race	Sex	Height	Weight	Build	Hair Color	Eye Color	Hair Style/Length			
	Footwear			Skin Tone			Tooth			Speech		
	MO (Unique ID)			Dates of Travel			Mode of Travel			Glasses	Handed	
	Hat	Arms	Shirts/Blouse	Tie/Scarf	Coat/Jacket	Socks	Pants/Dress/Shorts		Shoes			
	Comments											Consumed Drugs/Alcohol?
	Scars, Tattoos, Piercing	Physical Characteristics					Party Position					Color
	Note:											
	Was Suspect Armed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No											
Type of Weapon:												

WITNESS	Name (Last, First, Middle)			Social Security #	DOB/Age	Race	Sex	Business Phone			
	Home Address			Home Phone		Employer					
Suspect Hate / Bias Motivated: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No											

NARRATIVE	Narrative added by L19 Date: 08/11/2009 Time: 9:10										
	ON THE DATE AND TIME LISTED ABOVE I, LIEUTENANT RANDY BELCHER WAS CALLED ON										
	CELL PHONE TO GO TO LOYD STAR SCHOOL FOR A REPORT ON SOME STOLEN CAMERAS. UPON										
	MY ARRIVAL I SPOKE WITH MRS ROBIN CASE AND SHE STATED THAT SHE HAD PUT THE										
	CAMERAS IN THE VAULT ROOM AFTER ALL THE KIDS WAS GONE HOME FOR THE SUMMER. AND										
	ON YESTERDAY (08/10/09) SHE WENT BACK TO GET THE CAMBRAS AND THEY WAS GONE. AND										
ALSO A LAPTOP COMPUTER WAS MISSING ALL ITEMS IS LISTED ON THIS REPORT. AND											
WILL BE TURNED OVER TO THE INVESTGATOR.											

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INCIDENT/INVESTIGATION REPORT

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Supplemental Narratives

08/12/2009 8:57 Lamy, LS
 On 08-12-09 Inv. Johnson spoke with a Mrs. Chris Maddox from Loyd Star School and she advised the items listed were also missing from a cabinet that was in her office and she is the only one with a key.
 Items Missing: 1 telescopic lens valued at \$350.00
 1 Cannon digital camera Serial# 4324407079 value \$850.00

ADDITIONAL SUSPECTS' ALIAS NAME(S)

No Additional Aliases Found

ADDITIONAL SUSPECTS' SCARS, MARKS, TATOOS

Suspect	Physical Characteristics	Body Features	Color
No Additional Scars, Marks, Tattoos Found			

REPORTING

Type:	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Business <input type="checkbox"/> Society <input type="checkbox"/> Government <input type="checkbox"/> Religious <input type="checkbox"/> Financial Institution <input type="checkbox"/> L. E. Officer <input type="checkbox"/> Lin of Duty <input type="checkbox"/> Other/Unk				
Code	Name (Last, First, Middle)	Victim of Crime #	DOB/Age	Sex	Sex
R 1	CASE, ROBIN		12/29/1960 48	W	F
Home Address		Social Security #		Home Phone	
3188 HWY 550 NW WESSON, MS 39191				(601) 833-6432	
Employer Name/Address				Business Phone	

Lincoln County School District
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Disposal Request for Loyd Star School			
Asset #	Item Description	Date Purchased	Disposal Requested By
6283	VCR w/Commando Remote	09/26/2000	Robin Case
			Broken
			Notes

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RESPONSE TO PERFORMANCE AUDIT
MARCH 9, 2011

At Risk Program

I determined whether the school is following policy regarding the free/reduced lunch program. Loyd Star, West Lincoln and Enterprise Attendance Centers were not following policy regarding the free/reduced lunch program. Of the forms reviewed some were incomplete and some were not coded with the appropriate lunch status.

Response to At Risk Program:

Working in conjunction with the Lincoln County School District Child Nutrition Office, discrepancies in coding free/reduced lunch applications has been corrected.

If you have any questions or need any additional information regarding this audit report, please let me know.

Sincerely,



Terry Brister
Superintendent of Education