



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 14, 2011

Lowndes County School District

Beginning on Wednesday, March 9, 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:

Lowndes County 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:

Lowndes County 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:

Caledonia Elementary is not following policy regarding student enrollment. Of the records reviewed, 14 out of 30 had missing, incomplete, or invalid proof of residency.

Caledonia Middle is not following policy regarding student enrollment. Of the records reviewed, 6 out of 25 had missing, incomplete, or invalid proof of residency.

Caledonia High is not following policy regarding student enrollment. Of the records reviewed, 11 out of 28 had missing, incomplete, or invalid proof of residency.

New Hope Elementary is not following policy regarding student enrollment. Of the records reviewed, 20 out of 34 had missing, incomplete, or invalid proof of residency.

New Hope High is not following policy regarding student enrollment. Of the records reviewed, 10 out of 23 had missing, incomplete, or invalid proof of residency.

New Hope Middle is not following policy regarding student enrollment. Of the records reviewed, 21 out of 32 had missing, incomplete, or invalid proof of residency.



West Lowndes High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 10 had missing, incomplete, or invalid proof of residency.

West Lowndes Middle is not following policy regarding student enrollment. Of the records reviewed, 4 out of 6 had missing, incomplete, or invalid proof of residency.

West Lowndes Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 10 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 *Caledonia 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 30 student's information **did not match** information in the student package.

At *Caledonia 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, 4 out of 25 student's information **did not match** information in the student package.

At *Caledonia High*, 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, 8 out of 28 student's information **did not match** information in the student package.

At *New Hope 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, 22 out of 34 student's information **did not match** information in the student package.

At *New Hope High*, 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 23 student's information **did not match** information in the student package.

At *New Hope 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, 19 out of 32 student's information **did not match** information in the student package.

At *West Lowndes High*, 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 10 student's information **did not match** information in the student package.

At *West Lowndes Middle and West Lowndes Elementary*, 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:



Lowndes County 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:

Caledonia Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 49 excuses did not comply with district and/or school policies.

Caledonia High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 35 did not have a valid excuse on file.

New Hope Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 26 did not contain enough information to actually validate the excused absence.

New Hope High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 34 did not contain enough information to actually validate the excused absence; 1 out of 34 excuses did not comply with district and/or school policies; and 4 out of 34 did not have a valid excuse on file.

New Hope Middle 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 3 out of 28 did not have a valid excuse on file.

Caledonia Middle, West Lowndes High, West Lowndes Middle, and West Lowndes Elementary are 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 *Lowndes County High Schools* met graduation requirements.

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

At *Caledonia High and West Lowndes High*, all graduation records were complete.

At *New Hope High*, all graduation records were not complete. Of the records reviewed, 8 out of 18 of student's records reviewed had incomplete Graduation Facts sections.

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:

Caledonia Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 28 students reviewed were not reported to the school attendance



officer after accumulating five (5) or more unexcused absences; and 20 out of 28 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Caledonia Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 17 students reviewed were not reported to the school attendance officer after in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Caledonia High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 17 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 17 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

New Hope Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 8 out of 16 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 16 out of 16 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

New Hope High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 13 out of 17 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

New Hope Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 11 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 11 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

West Lowndes High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 4 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

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

West Lowndes Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, and 5 out of 5 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:



Caledonia and New Hope attendance officer is following policy regarding the reporting of unexcused absences.

West Lowndes 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:

Caledonia Middle is following policy regarding the reporting of suspensions.

Caledonia Elementary 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 as required by law.

Caledonia High 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 6 out of 6 suspensions were not coded as an unexcused absence, as required by law.

New Hope High 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 as required by law.

New Hope Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 5 were not reported to the school attendance officer when they occurred as required by law.

West Lowndes Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 5 were not reported to the school attendance officer when they occurred as required by law.

New Hope Elementary, West Lowndes High, and West Lowndes Elementary 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:

Lowndes County 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:

Caledonia Elementary is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 24 were incomplete; 1 out of 24 was expired and 1 out of 24 was not reported to MSIS.

Caledonia Middle is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 9 were incomplete.

Caledonia High is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 3 out of 11 were incomplete; and 1 out of 11 was not coded with the appropriate lunch status.

New Hope Elementary is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 23 were incomplete, 2 out of 23 were expired and 2 out of 23 were not reported to MSIS.

New Hope High is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 7 out of 22 were incomplete, 1 out of 22 was not coded with the appropriate lunch status, and 1 out of 22 was not reported to MSIS.

New Hope Middle is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 34 were incomplete; 1 out of 34 was not coded with the appropriate lunch status and 1 out of 34 was expired.

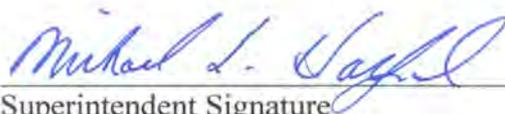
West Lowndes High is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 8 out of 15 were incomplete.

West Lowndes Middle is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 8 out of 15 were incomplete. Of the lunch forms reviewed, 5 out of 15 were not coded with the appropriate lunch status in MSIS.

West Lowndes Elementary is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 13 were incomplete, 6 out of 13 were not coded with the appropriate lunch status in MSIS, and 1 out of 13 did not have an application on file.

Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this report may affect your accreditation 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 1151, Ackerman, MS 39735, **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

4-14-10

Date



Edna McGill
Asst. Superintendent

Dr. Peggy Rogers
Asst. superintendent

Lowndes County Schools

Percy Lee
Voc-Tech Prep Director

1053 Hwy 45 South – Columbus, MS 39701 – (662) 244-5000 – Fax (662) 244-5043

Andra Brown
Special Education

Frances Goldman
Business Office/Adm.

Mike Halford
Superintendent

Betty Clinton
Child Nutrition

TO: Karol Odom, State Auditor

FROM: Michael Halford, Superintendent
Jeanise Andrews, Technology Coordinator

DATE: May 4, 2011

RE: State Audit Response

Lowndes County School District will work to improve the following areas that were found in the April 2011 exit review.

Student Enrollment

We will look at finding documents which the school can obtain for student enrollment. This may include changing the current documents that are listed in the student handbook. Each school will work on updating their cumulative folders records to match the information in SAM.

Student Attendance/Absenteeism

The schools will make sure they have valid documentation for excuse absence for attendance and absenteeism. The school staff will check weekly to ensure they have valid documentation on file. If valid documentation is not on file the school staff will contact parents to get the documentation.

Suspensions

The schools will report attendance to the attendance officer in a timely manner. The attendance officer will check weekly with the school personnel who reports attendance.

At Risk Program

The Child Nutrition department will update free/reduced applications and correct coding issues in MSIS.

Thank you for your cooperation and if you need additional information please contact us at the above address or by telephone.