MISSISSIPPI OFFICE OF THE STATE AUDITOR

Stacey e. Pickering, Auditor

PERFORMANCE AUDIT DIVISION

DISTRICT EXIT CONFERENCE

April 20, 2011

Lumberton School District

Beginning on Wednesday, April 13, 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:

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

   Lumberton Elementary 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:

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

   Lumberton Elementary is not reporting the number of students enrolled accurately. The enrollment report ran on April 14, 2011 shows 483 children enrolled, and the head count performed on April 14, 2011 shows 484 enrolled.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

   Lumberton High is following policy regarding student enrollment.

   Lumberton Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 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 Lumberton High, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Lumberton 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, 6 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:

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

   Lumberton Elementary 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:

   Lumberton High is following policy regarding attendance and absenteeism.

   Lumberton Elementary 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 Lumberton High met graduation requirements.

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

   At Lumberton High, 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. Of the records reviewed, 6 out of 6 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:

   Lumberton High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

   Lumberton Elementary 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:

   At Lumberton High I was unable to determined compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more unexcused absences.

Lumberton Elementary 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:

   Lumberton High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 6 were not reported to the school attendance officer when they occurred.

   Lumberton Elementary 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:

   I determined that Lumberton High is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 20 items selected were not located.

   Lumberton Elementary 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:

   Lumberton High is following policy regarding the free/reduced lunch program.

   Lumberton Elementary 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.

Robert D Walker
Superintendent Signature

4-21-11
Date

LUMBERTON PUBLIC SCHOOL DISTRICT

107 Tenth Avenue
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JANA H. GRENN
Business Manager

MISSY BOQUET
Secretary

ROBERT D. WALKER, PH.D.
Superintendent

MARY LOU LADNER
Payroll / Personnel

CONNIE RHEAMS
Accounts Payable

May 6, 2011

State of Mississippi
Office of the State Auditor
Clint Robinson
Performance Audit Division
P.O. Box 3937
Brookhaven, MS 39603-7937

Mr. Robinson:

Below are the measures taken to correct the audit findings listed in the District Exit Conference on April 21, 2011.

Student Enrollment

Auditor: I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Lumberton Elementary is not reporting the number of students enrolled accurately. The enrollment report ran on April 14, 2011 showed 483 children enrolled, and the head count performed on April 14, 2011 showed 484 children enrolled.

Response: After examining the discrepancies, it was discovered that the discrepancy occurred because some of the teachers ran homeroom rosters instead of period rosters. When a student's schedule is changed in first period, it must also be changed in homeroom to prevent this error. The elementary school principal and MSIS clerk is now aware of this, and this situation has been corrected. Every effort will be made to avoid this issue in the future.

Auditor: I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Lumberton Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of the 27 had missing, incomplete, or invalid proof of residency.

Response: One of the two required proofs of residency on a particular child had a post office box instead of a physical address. The elementary school principal and MSIS clerk are now aware of this, and this situation has been corrected. Every effort will be made to avoid this issue in the future.

Auditor: 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 Lumberton Elementary, the selected student's information in the student package **is not the same** as the information kept in the student's records. Of the records reviewed, 6 out of 27 student's information **did not match** information in the student package.

Response: We are in the process of correcting and updating telephone numbers in the student package and in the cumulative folders as well. Six (6) out of twenty-seven (27) student's telephone numbers did not match information in the student package. Every effort will be made to avoid this issue in the future.

Graduation – THIS WAS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

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

At Lumberton High, all graduation records were not complete. Of the records reviewed, 6 out of 6 student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 6 out of 6 student's records reviewed had incomplete Graduation Facts sections.

Response: All missing information on graduation records from last year has been completed. Additionally, future graduation records will have all necessary information completed at the end of each school year.

School Attendance Reporting

Auditor: I determined whether the school is following policy regarding the reporting of unexcused absences. As a result, I found the following:

Lumberton High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Response: Effective immediately, Lumberton High will report any student who has accumulated five (5) or more unexcused absences in a timely manner as specified by law.

Auditor: I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

At Lumberton High, I was unable to determine compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more unexcused absences.

Response: Effective immediately, Lumberton High will report any student who has accumulated five (5) or more unexcused absences to the school attendance officer as specified by law.

Reporting of Suspensions

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

Lumberton High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 6 were not reported to the school attendance officer when they occurred.

Response: Effective immediately, all student suspensions will be reported to the school attendance officer as they occur.

Fixed Assets

Auditor: 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 Lumberton High is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 20 items selected was not located.

Response: A review of our Fixed Asset Policy has been held with all administrators, directors, and department heads to prevent any further issues. Every effort will be made to avoid this issue in the future.

If you have any questions or need any additional information, please contact me at 601-796-2441.

Sincerely,

Robert D. Walker

Robert D. Walker, Ph.D.
Superintendent