



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 10, 2011

Monroe County School District

Beginning on Friday, February 18, 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:

Monroe County School District has 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:

Monroe County School District 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:

Hatley is not following policy regarding student enrollment. Of the records reviewed, 30 out of 30 had missing, incomplete.

Smithville is not following policy regarding student enrollment. Of the records reviewed, 29 out of 29 had missing, incomplete, or invalid proof of residency.

Hamilton is not following policy regarding student enrollment. Of the records reviewed, 32 out of 34 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 *Hatley*, 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.

At *Smithville*, 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, 5 out of 29 student's information **did not match** information in the student package.



At *Hamilton*, 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, 15 out of 34 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:

Monroe County School District has 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:

Hatley is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 33 out of 50 excuses did not comply with district and/or school policies; and 3 out of 50 did not have a valid excuse on file.

Smithville is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 13 out of 30 did not contain enough information to actually validate the excused absence; 6 out of 30 excuses did not comply with district and/or school policies. Of the records reviewed; and 1 out of 30 did not have a valid excuse on file.

Hamilton is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 33 out of 35 did not contain enough information to actually validate the excused absence.

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 *Hatley* met graduation requirements.

At *Smithville*, 1 out of 4 graduation records reviewed, was not properly reported to MSIS.

At *Hamilton*, 1 out of 4 graduation records reviewed, was not properly reported to MSIS.

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

At *Hatley and Smithville*, all graduation records were complete.

At *Hamilton 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.

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:



Hatley is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 23 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 15 out of 23 students were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Smithville is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Hamilton is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 20 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 20 out of 20 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:

Monroe County's 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:

Hatley is following policy regarding the reporting of suspensions.

Smithville 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 they occurred as required by law.

Hamilton 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.

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 *Hatley* is not following policy regarding the management of fixed assets. Of the records reviewed, 2 out of 34 items checked out did not have proper paperwork.

Smithville is following policy regarding the management of fixed assets.

I determined that *Hamilton* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 32 items were transferred without proper paperwork.



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:

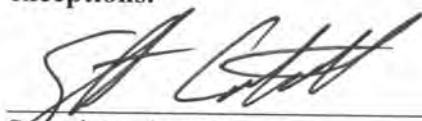
Hatley is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 8 out of 28 were incomplete. Of the lunch forms reviewed, 1 out of 28 was not coded with the appropriate lunch status.

Smithville is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 7 out of 25 were incomplete.

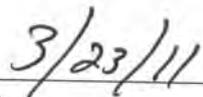
Hamilton is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 7 out of 28 were incomplete.

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



Date

MONROE COUNTY SCHOOL DISTRICT

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April 19, 2011

The following are methods the Monroe County School District will use to rectify the situations identified in our recent MSIS audit.

Item 3 under Student Enrollment: Hatley, Smithville and Hamilton were found not to be following policy regarding student enrollment records. Our residency form calls for a witness to sign the form, but we will be amending our policy so as not to require a witness in the future.

Item 4 under Student Enrollment: Hatley, Smithville and Hamilton were all found not to have the same information in the student package as is kept in the student's record. All counselors and secretaries at all schools will be updating cumulative folders and SAM7 information at present for all students to strive for complete correlation between the student system and cumulative folder.

Item 2 under Student Attendance/Absenteeism: Our current district policy allows students 2 days to bring in excuse notes, but we will be amending this policy to revoke this 2 day window. Beginning in the 2011-12 school year, all excuse notes must accompany the student to school the day following the absence. Also, administrators who accept these excuses will date the excuse upon receipt before filing.

Item 1 under Graduation: Records were not properly reported to MSIS at both Smithville and Hamilton. The school and district MSIS contact will review policies and procedures concerning the information to be reported to MSIS concerning graduation records.

Item 2 under Graduation: The Hamilton counselor and senior class sponsors will review end of year cumulative record procedures to ensure that a summary of high school units is placed on each student's folder following graduation. Also, the counselor and these sponsors will have a specific setting for the sole purpose of closing out all cumulative folders for all graduates.

Item 1 under School Attendance Reporting: Since our district policy allowed for 2 days than to bring in excuse notes, it could have been possible that there were students

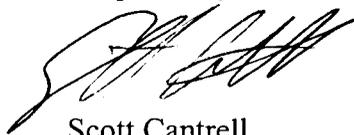
who were not being reported to the school attendance officer within one day of their 5th unexcused absence. Therefore, our district policy will be amended next year to have students bring in their excuse note upon the day of their return to school. Also, administrators who are responsible for this task will be briefed at the beginning of the year by our School Attendance Officer concerning reporting students to her.

Item 1 under Reporting of Suspensions: Administrators at Smithville and Hamilton who are responsible for reporting out of school suspensions to the School Attendance Officer will be briefed by the Officer concerning the procedures of reporting students who have been suspended. A log will be kept by these administrators concerning when the report on suspended students was filed with the Attendance Officer also.

Item 1 under Fixed Assets: A review of the district adopted fixed asset policy will be conducted with all district administrators and employees at the beginning of year district professional development session in August 2011 to ensure that proper documentation concerning fixed assets is completed. The school business officer will lead this training.

Item 1 under At-Risk Program: It seems the household size portion of the free-reduced lunch application is sometimes being left blank at all of our schools. Our food service dept. has made a commitment to ensure this blank is completed before the application will be processed in 2011.

Respectfully,



Scott Cantrell
Superintendent of Education
Monroe County School District