



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 01, 2011

Neshoba County School District

Beginning on Wednesday, March 23, 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:

Neshoba Central Elementary School does have a written policy on enrollment requirements and procedures.

Neshoba Central Middle School does have a written policy on enrollment requirements and procedures.

Neshoba Central High School 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:

Neshoba Central Elementary School is reporting the number of students enrolled accurately.

Neshoba Central Middle School is reporting the number of students enrolled accurately.

Neshoba Central High School 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:

Neshoba Central Elementary School is not following policy regarding student enrollment. Of the records reviewed, 12 out of 48 had missing, incomplete, or invalid proof of residency.

Neshoba Central Middle School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 23 had missing, incomplete, or invalid proof of residency.

Neshoba Central High School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 26 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 *Neshoba Central Elementary 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, 18 out of 48 student's information **did not match** information in the student package.

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

At *Neshoba Central 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, 9 out of 26 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:

Neshoba Central Elementary School does have a written policy on monitoring and reporting student absences.

Neshoba Central Middle School does have a written policy on monitoring and reporting student absences.

Neshoba Central High School 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:

Neshoba Central Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 51 did not contain enough information to actually validate the excused absence.

Neshoba Central Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 44 did not contain enough information to actually validate the excused absence; 1 out of 44 excuses did not comply with district and/or school policies.

Neshoba Central High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 44 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 *Neshoba Central High School* met graduation requirements.

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

At *Neshoba Central High School*, all graduation records were not complete. Of the records reviewed, 16 out of 16 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:

Neshoba Central Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 65 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 55 out of 65 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Neshoba Central Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 37 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 34 out of 37 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Neshoba Central High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 26 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 11 out of 26 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:

Neshoba Central Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Neshoba Central Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Neshoba Central High School 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:

Neshoba Central Elementary School is following policy regarding the reporting of suspensions.

Neshoba Central Middle School is following policy regarding the reporting of suspensions.

Neshoba Central High School 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:

Neshoba Central Elementary School is following policy regarding the management of fixed assets.

Neshoba Central Middle School is following policy regarding the management of fixed assets.

Neshoba Central High School 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:

Neshoba Central Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 9 out of 33 were incomplete.

Neshoba Central Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 34 were incomplete.

Neshoba Central High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 11 out of 25 were incomplete; 1 out of 25 was not coded with the appropriate lunch 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 11183, Jackson, MS 39283, **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

NESHOPA COUNTY SCHOOL DISTRICT
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Board of Education

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April 7, 2011

Re: Responses to audit findings for the Neshoba County School District

Dear Mrs. Stewart:

The Neshoba County School District is responding to the recent audit conducted on March 23, 2011.

Neshoba Central High , Middle and Elementary School:

Student enrollment #3

Findings: Neshoba Central High, Middle and Elementary School is not following policy regarding student enrollment.

Neshoba Central High, Middle and Elementary School will follow state policy concerning residency.

Student Enrollment #4

Findings: Neshoba Central High, Middle and Elementary School is not following policy regarding their school package data (addresses, phone numbers) not matching in cumulative record.

Neshoba Central High, Middle and Elementary School will make necessary changes to correct this in student package and in Cumulative record.

Student Attendance/Absenteeism #2

Findings: Neshoba Central High, Middle and Elementary is not following policy regarding attendance and absenteeism. Not enough information on note to validate the excused absence. Notes should be brought back in two (2) days after absence.

Neshoba Central High, Middle and Elementary will review our policy to make sure absences is handled the same in our student handbook as required by the state.

School Attendance Reporting #1

Findings Neshoba Central High, Middle and Elementary is not following policy regarding reporting of unexcused absences in a timely manner.

Neshoba Central High, Middle and Elementary will follow state policy regarding the reporting of unexcused absences.

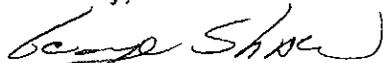
Graduation Facts/ Neshoba Central High School

Not following policy regarding incomplete graduation facts.

Neshoba Central High School will follow state policy in completing information in this section.

Thank you for allowing the Neshoba County School District the opportunity to make responses to the findings in this audit.

Sincerely,



George Shaw
Neshoba County Schools
Superintendent of Education