



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 20, 2011

Newton Municipal School District

Beginning on Tuesday, April 12, 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:

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

N H Pilate Middle School does have a written policy on enrollment requirements and procedures.

Newton 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:

Newton Elementary School is reporting the number of students enrolled accurately.

N H Pilate Middle School is reporting the number of students enrolled accurately.

Newton 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:

Newton Elementary School is not following policy regarding student enrollment. Of the records reviewed, 10 out of 21 had missing, incomplete, or invalid proof of residency.

N H Pilate Middle School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 15 had missing, incomplete, or invalid proof of residency; and 1 out of 15 cumulative folders could not be provided.

Newton High School is not following policy regarding student enrollment. Of the records reviewed, 11 out of 16 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 Newton 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, 2 out of 21 student's information **did not match** information in the student package.

At N H Pilate 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 15 student's information **did not match** information in the student package.

At Newton 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, 10 out of 16 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:

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

N H Pilate Middle School does have a written policy on monitoring and reporting student absences.

Newton 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:

Newton Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 16 excuses did not comply with district and/or school policies.

N H Pilate Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 16 excuses did not comply with district and/or school policies. Of the records reviewed; and 2 out of 16 did not have a valid excuse on file.

Newton High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 26 did not contain enough information to actually validate the excused absence; 7 out of 26 excuses did not comply with district and/or school policies. Of the records reviewed; and 1 out of 26 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:

All students selected at *Newton High School* met graduation requirements.

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

At *Newton High School*, all graduation records were not complete. Of the records reviewed, 4 out of 5 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:

Newton Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 17 out of 21 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

N H Pilate Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 17 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 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.

Newton High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 19 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 8 out of 19 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:

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

N H Pilate Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Newton 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:

Newton Elementary School is following policy regarding the reporting of suspensions.

N H Pilate Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 suspensions was not coded as an unexcused absence, as required by law.

Newton 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:

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

I determined that *N H Pilate Middle School* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 30 items selected were not located.

I determined that *Newton High School* is not following policy regarding the management of fixed assets. Of the records reviewed, 3 out of 27 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:

Newton Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 26 were incomplete; and 1 out of 26 lunch applications was not provided.

N H Pilate Middle School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 19 were incomplete; and 1 out of 19 was not coded with the appropriate lunch status.

Newton High School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 5 out of 19 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 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.

Virginia Young

Superintendent Signature

4-20-11

Date

Newton Municipal School District

P.O. Box 150

205 School Street

Newton, Mississippi 39345

Phone 601-683-2451 / Fax 601-683-7131

Virginia M. Young, Ph.D., Superintendent

April 29, 2011

Office of the State Auditor

ATTN: Earlene Stewart

P. O. Box 11183

Jackson, MS 39283

RE: Audit beginning on April 12, 2011

Dear Ms. Stewart:

The following is in response to the audit you conducted beginning on April 12, 2011:

Student Enrollment

1. Sufficient
2. Sufficient
3. For the 2011-12 school year, students will not be able to start attending classes without proof of residency. This will be added to our student handbook.
4. We have corrected.

Student Attendance/Absenteeism

1. Sufficient
2. We will revise our handbook policy. We will require students to present an excuse upon their return to school immediately following an absence (instead of allowing three days). Notes from parents will be required to contain specific information to validate the absence.

Graduation

1. Sufficient
2. We have corrected.

School Attendance Reporting

1. We will require our MSIS clerk to pull attendance reports at least three times per week in order to catch those students who are in danger of violating the Mississippi Compulsory School Attendance Law.
2. Sufficient

Reporting of Suspensions

1. We have corrected.

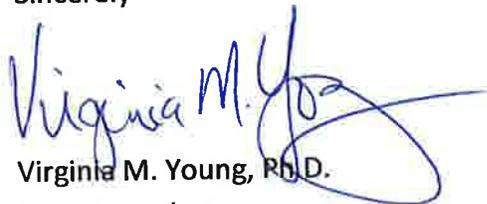
Fixed Assets

1. One of the items at N. H. Pilate Middle School was located (television). A picture of the fixed asset tag is enclosed. The old intercom system at the middle school was apparently taken by the company that replaced it. (B & E Electric in Jackson) We are in the process of working with them to verify the removal of the old system as well as making sure it is still in their possession. The other items that are missing from the middle and high schools will be deleted at the next regularly scheduled board meeting.

At Risk Program

1. The food service director is putting into place measures that will assure that all lunch applications are fully completed, accounted for, and coded correctly.

Sincerely



Virginia M. Young, Ph.D.
Superintendent

PROPERTY OF
NEWTON MUNICIPAL
SCHOOL DISTRICT



18225

OTHER STANDARDS UNDER THE FEDERAL
STUDY CONTROL FOR HEALTH AND
SAFETY ACT OF 1966

ORDER ORDERING PARTS SHOW MODEL NO.
PHILIPS CONSUMER ELECTRONICS COMPANY
KNOXVILLE, TENNESSEE

ASSEMBLED IN
GREENEVILLE TN
U.S.A.

SRW2520 104

MODEL NUMBER

17047559

SERIAL NUMBER

LICENSED UNDER ONE OR MORE OF
THE FOLLOWING U.S. PATENTS

- 4,255,803 & 3,918,976
- 4,868,260 & 1,971,285
- 4,825,384
- 4,731,182
- 4,374,923
- 4,120,563
- 4,982,616
- 4,628,478
- 4,668,822

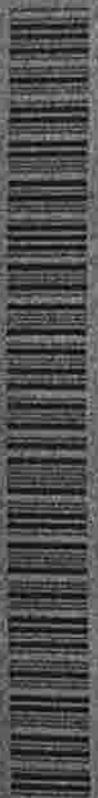
1.50
AMPS
60HZ
120V

TX FCC ID:

PACK DATE CODE

CHASSIS
MODEL NO

31121272D
25S102-00DD



POOLS