



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 10, 2011

North Pike School District

Beginning on Monday, January 10, 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:
 - North Pike High School does have a written policy on enrollment requirements and procedures.
 - North Pike Middle does have a written policy on enrollment requirements and procedures.
 - North Pike 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:
 - North Pike High School is not reporting the number of students enrolled accurately. The enrollment report ran on January 21, 2011 shows 664 children enrolled, and the head count performed on January 21, 2011 shows 663 enrolled.
 - North Pike Middle is reporting the number of students enrolled accurately.
 - North Pike Elementary 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:
 - North Pike High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 34 had missing, incomplete, or invalid proof of residency.
 - North Pike Middle is not following policy regarding student enrollment. Of the records reviewed, 6 out of 23 had missing, incomplete, or invalid proof of residency.



North Pike Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 out of 33 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 North Pike 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, 3 out of 34 student's information **did not match** information in the student package.

At North Pike 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, 3 out of 23 student's information **did not match** information in the student package.

At North Pike 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:

North Pike High School does have a written policy on monitoring and reporting student absences.

North Pike Middle does have a written policy on monitoring and reporting student absences.

North Pike 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:

North Pike High School is following policy regarding attendance and absenteeism.

North Pike Middle is following policy regarding attendance and absenteeism.

North Pike 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 North Pike High School met graduation requirements.

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



At North Pike High School, all graduation records were complete. However, of the records reviewed, 11 out of 110 of student's records reviewed did not have accurate Graduation Facts. The total numbers of students reported on the List of Graduates and Other Completers Report reflect 110 and the total numbers of students on the insert of student's records reviewed reflect 118 at 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:

North Pike High School is following policy regarding the reporting of unexcused absences.

North Pike Middle is following policy regarding the reporting of unexcused absences.

North Pike 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:

North Pike High School attendance officer is following policy regarding the reporting of unexcused absences.

North Pike Middle attendance officer is following policy regarding the reporting of unexcused absences.

North Pike 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:

North Pike High School is following policy regarding the reporting of suspensions.

North Pike Middle is following policy regarding the reporting of suspensions.

North Pike 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:

North Pike High School is following policy regarding the management of fixed assets.



North Pike Middle is following policy regarding the management of fixed assets.

North Pike 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:

North Pike High School is following policy regarding the free/reduced lunch program.

North Pike Middle is following policy regarding the free/reduced lunch program.

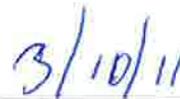
North Pike Elementary is following policy regarding the free/reduced lunch program.

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.



Superintendent Signature



Date

NORTH PIKE SCHOOL DISTRICT

1036 Jaguar Trail • Summit, Mississippi 39666

Ben E. Cox, Ph.D.
Superintendent

Telephone (601) 276-2216
Fax (601) 276-3666

March 10, 2011

Clint Robinson
P.O. Box 3937
Brookhaven, MS 39603-7937

Mr. Robinson,

Below are the responses to the citations we had on our audit that concluded on March 10, 2011. If any of these responses are not satisfactory, please feel free to contact me at the telephone number listed above and I will make any needed corrections.

Student Enrollment

North Pike High School

2. North Pike High School is not reporting the number of students enrolled accurately. The enrollment report ran on January 21, 2011 shows 664 children enrolled, and the head count performed on January 21, 2011 shows 663 enrolled.

Response: North Pike High School has one homebound student. Enrollment has been corrected and this deficiency has been corrected. North Pike High School staff will pay special attention to homebound enrollments in the future.

North Pike High School

3. North Pike High School is not following policy regarding student enrollment. Of the records reviewed, 3 of 34 had missing, incomplete, or invalid proof of residency.

Response: North Pike High School will require students to submit two proofs of residency at the beginning of every year. This proof will be current.

North Pike Middle School

3. North Pike Middle School is not following policy regarding student enrollment. Of the records reviewed, 6 of 23 had missing, incomplete, or invalid proof of residency.

Response: North Pike Middle School will require students to submit two proofs of residency at the beginning of every year. This proof will be current. Teacher's children's residency will follow our handbook.

North Pike Elementary School

3. North Pike Elementary School is not following policy regarding student enrollment. Of the records reviewed, 7 of 33 had missing, incomplete, or invalid proof of residency.

Response: North Pike Elementary School will require students to submit two proofs of residency at the beginning of every year. This proof will be current. Teacher's children's residency will follow our handbook.

North Pike High School

4. At North Pike 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, 3 out of 34 student's information did not match information in the student package.

Response: Reports will be run from our student package and compared to the cumulative records.

North Pike Middle School

4. At North Pike 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, 3 out of 23 student's information did not match information in the student package.

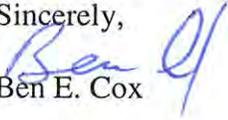
Response: Reports will be run from our student package and compared to the cumulative records.

Graduation

2. At North Pike High School, all graduation records were complete. However, of the records reviewed, 11 out of 110 of student's records reviewed did not have accurate Graduation Facts. The total numbers of students reported on the List of Graduates and Other Completers Report reflects 110 and the total numbers of students on the insert of student's records reviewed reflect 118 at Graduation Facts sections.

Response: The incorrect label was produced before graduation. This caused an incorrect number of total graduates. This label will be produced after graduation to ensure a correct number of graduates on this label.

Sincerely,


Ben E. Cox