



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 13, 2011

Quitman County School District

Beginning on Monday, May 2, 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:

Quitman County School District 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:

Madison Palmer High is not reporting the number of students enrolled accurately. The enrollment report ran on *May 11, 2011* shows 364 students enrolled, and the head count performed on *May 11, 2011* shows 360 enrolled.

Quitman County Elementary and Quitman County Middle are 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:

Madison Palmer High is not following policy regarding student enrollment. Of the records reviewed, 9 out of 19 had missing, incomplete, or invalid proof of residency.

Quitman County Elementary is not following policy regarding student enrollment. Of the records reviewed, 21 out of 26 had missing, incomplete, or invalid proof of residency.

Quitman County Middle is not following policy regarding student enrollment. Of the records reviewed, 14 out of 20 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 *Madison Palmer High*, 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 19 student's information **did not match** information in the student package.

At *Quitman County 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, 3 out of 26 student's information **did not match** information in the student package.

At *Quitman County 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 20 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:

Quitman County School District 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:

Madison Palmer High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 21 excuses did not comply with district and/or school policies and 7 out of 21 did not have a valid excuse on file.

Quitman County Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 12 excuses did not comply with district and/or school, and 1 out of 12 did not have a valid excuse on file.

Quitman County Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 4 excuses did not comply with district and/or school policies, and 1 out of 4 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 *Madison Palmer High* met graduation requirements.

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

At *Madison Palmer High*, all graduation records were complete.

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:



Madison Palmer High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, and 6 out of 16 students reviewed were not reported after accumulating five (5) or more unexcused absences as specified by law.

Quitman County Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed 24 out of 48 students reviewed were not reported after accumulating five (5) or more unexcused absences as specified by law.

Quitman County Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 25 out of 37 students reviewed were not reported after accumulating five (5) or more unexcused absences, and 2 out of 37 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:

Quitman County School District 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:

Madison Palmer High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 8 out of 8 suspensions were not coded as an unexcused absence, as required by law.

Quitman County Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 5 were not reported to the school attendance officer when they occurred and 2 out of 5 suspensions were not coded as an absence.

Quitman County 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 *Madison Palmer High* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 42 items reported lost and/or stolen was not handled properly, 1 out of 42 items was not properly transferred, and 5 out of 42 items listed on inventory, did not reflect the correct location.

I determined that *Quitman County Elementary* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 32 items selected was not located, 1 out of 32 items was not properly tagged, 1 out of 32 items was not properly transferred, and 11 out of 32 items listed on inventory, did not reflect the correct location.

I determined that *Quitman County Middle* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 40 items selected was not located, and 16 out of 40 items listed on inventory, did not reflect the correct location.

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:

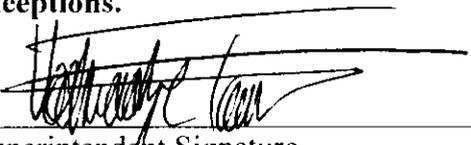
Madison Palmer High is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 12 out of 29 were incomplete, 5 out of 29 were not coded with the appropriate lunch status in MSIS, and 2 out of 29 applications could not be provided.

Quitman County Elementary is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 9 out of 33 were incomplete, 3 out of 33 were not coded with the appropriate lunch status in MSIS, and 2 out of 33 applications could not be provided.

Quitman County Middle is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 10 out of 29 were incomplete, 5 out of 29 were not coded with the appropriate lunch status in MSIS, and 2 out of 29 applications could not be provided.

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

05-13-11

Date



Valmadge Towner, Ph.D. • Superintendent of Education

Quitman County Central Office • Brenda Williams, Administrative Assistant • Miron Thompson, Business Manager • Moceal Shegog, Accounts Payable • Rubie Buck, Payroll/Insurance
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May 20, 2011

Ms. Karol Odom
Office of the State Auditor

In response to findings during your recent audit visit with the school district, we are proactively prepared to eliminate deficiencies and decrease the likelihood of future inaccuracies.

In response to “Student Enrollment” part 2, Madison S. Palmer High will implement measures to ensure that students of the Alternative School are punctually removed from the school attendance role. Similarly, Madison Palmer High will have the clerical staff, the school counselor and lead teacher to collaborate in regard to ensuring that students who withdraw are taken from the school role in a timely manner.

In response to “Student Enrollment” part 3, all schools will audit all cumulative folders. Additionally, the district will develop an affidavit form that each school will use in an effort to properly substantiate proof of residency for students. The revised and systematic affidavit will include detailed requests for parents/guardian to provide the documents that are sufficient and acceptable in order to fulfill this requirement.

In response to “Student Enrollment” part 4, all school counselors in collaboration with school clerical staff will devise and implement a verification correction approach that will compare all information (electronic and hard copies) for students. After doing so, the business manager and director of instruction will randomly select information for students in order to verify accuracy of the same.

In response to “Student Attendance / Absenteeism” part 2, this is an extremely problematic area for our district due to the high rate of absenteeism. We also admit that we were unaware and/or misinformed on certain aspects of this audit requirement. However, we pledge to have a more deliberate and swifter response to mitigating absentee occurrences of students. We will also report “out-of-suspensions” as un-excused absentees. Lastly, each school will develop a higher level of communication between parents and the school in order to partner and resolve this regulation.

In response to “School Attendance Reporting”, each school will expedite efforts to promptly report an accurate record of unexcused absentees for students. We also believe that this is extremely difficult to fully adhere to this requirement due to the exact language of the law/code.

In response to "Reporting Suspensions" part 1, were simply not aware that "out-school-suspension" were also termed as un-excused absentees. This is an easy fix in that all future "out-of-school" suspensions will fall into the un-excused absence category.

In response to "Fixed Assets" part 1, the district will restore immediate responsibility of maintaining fixed assets with individual schools. The property officer will collaborate with each principal's designee in order to maintain fixed assets as well. The district will also become more selective when it comes to placing items on the fixed asset inventory list by only adding fixed asset items that are of certain price and criteria.

In response to "At Risk Program" part 1, we acknowledge that we will have to work more closely with the Mississippi Department of Education and its office of Child Nutrition in order to appropriately address this issue. The issue of data entry and data gathering are somewhat part of our problem and must be addressed.

Thank you for your suggestions and insight. Should you have additional corrections, suggestions or questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "V. T. Towner", is written over a horizontal line that extends across the page.

V. T. Towner, PhD
Superintendent

VTT/bjw