



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 8, 2010

Starkville School District

Beginning on Monday, October 18, 2010, 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:

All schools in the Starkville School District have 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:

All schools in the Starkville School District 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:

Ward-Stewart Elem is not following policy regarding student enrollment. Of the records reviewed, 3 out of 35 had missing, incomplete, or invalid proof of residency.

Sudduth Elementary is not following policy regarding student enrollment. Of the records reviewed, 2 out of 33 had missing, incomplete, or invalid proof of residency.

Starkville High and Henderson Elementary are following policy regarding student enrollment.

Armstrong Middle is not following policy regarding student enrollment. Of the records reviewed, 3 out of 28 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 Ward-Stewart Elem, 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, 21 out of 35 student's information **did not match** information in the student package.*

*At Sudduth 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 33 student's information **did not match** information in the student package.*



At *Starkville High and Henderson Elementary*, the selected student's information in the student package **is the same** as the information kept in the student's record.

At *Armstrong 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 28 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:

All schools in the Starkville School District have 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:

Ward-Stewart Elem is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 19 out of 23 did not contain enough information to actually validate the excused absence.

Sudduth Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 27 out of 31 did not contain enough information to actually validate the excused absence; and 1 out of 31 did not have a valid excuse on file.

Starkville High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 42 did not contain enough information to actually validate the excused absence; 6 out of 42 excuses did not comply with district and/or school policies.

Henderson Elementary is following policy regarding attendance and absenteeism.

Armstrong Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 32 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 *Starkville High* met graduation requirements.

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

At *Starkville High*, all graduation records were not complete. Of the records reviewed, 12 out of 15 of student's records reviewed did not have Summary of High School Units or Graduation Facts sections completed.

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:

Ward-Stewart Elem 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.



Sudduth Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 4 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 4 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

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

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

Armstrong Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 5 students reviewed were not reported to the school attendance officer 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:

The attendance officers for *all schools in the Starkville School District* are 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:

Ward-Stewart Elem is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer when they occurred and 1 out of 6 suspensions was not coded as an absence.

Sudduth Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the school attendance officer when they occurred as required by law.

Starkville High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer when they occurred as required by law.

Henderson Elementary 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 they occurred as required by law.

Armstrong Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the school attendance officer when they 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:



Ward-Stewart Elem is not following policy regarding the management of fixed assets. Of the records reviewed, 9 out of 32 items selected were not located; 2 out of 32 items were not properly deleted; and 2 out of 32 items that were transferred did not have proper paperwork.

Sudduth Elementary is following policy regarding the management of fixed assets.

Starkville High is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 47 items selected was not located.

Henderson Elementary is not following policy regarding the management of fixed assets. Of the records reviewed, 14 out of 19 items that were transferred did not have proper paperwork.

Armstrong Middle is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 31 items selected was not located; 1 out of 31 items selected was not properly deleted; 2 out of 31 items were off campus without proper paperwork; 1 out of 31 items reported lost and/or stolen was not handled properly; and 1 out of 31 items that was transferred did not have 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:

All schools in the Starkville School District are 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 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

11.8.10

Date

STARKVILLE SCHOOL DISTRICT

GREENSBORO CENTER, 401 GREENSBORO STREET
STARKVILLE, MS 39759



OFFICE OF THE
SUPERINTENDENT

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January 27, 2011

Karol Odom
Office of the State Auditor
Performance Audit Division
P. O. Box 956
Jackson, MS 39205

Dear Mrs. Odom:

Listed below are our responses regarding the findings of the MSIS audit that was conducted in our district in November 2010.

Student Enrollment

Indicator #3 – Proof of residency has been addressed to correct violations found in the following ways:

1. Current personnel were reminded via e-mail and administrator meetings of the violations. Any new personnel will be trained by Central Office staff as to proper documentation required.
2. There will be a concerted effort to check that no one proof is duplicated (i.e. two different utility bills). This is understood to be only one kind of proof.
3. Proof of residency documentation will be checked to make sure the applicant's name is on each type of proof presented.
4. All affidavit forms will be attached. The updated forms to be used were e-mailed to current staff and they were asked to do away with any older form that does not contain an area to explain fully the reason student is living at a residence.
5. Each school administrator will assign someone to randomly check records at least twice during the school year.

Indicator #4 – student info will be addressed by initiating a district-wide process using color-coded information cards for any change in information. Once these cards are completed, the information will be changed to match in the student information package and on the cumulative record. Principals are in the process of having records checked for accuracy grade-by-grade.

Student Attendance/Absenteeism

Indicator #2 – a date stamp will be used by each attendance clerk/secretary to validate the date excuses were received rather than relying on parents' dates on excuses or having no date.

Graduation

The high school principal will set a deadline to insure that counselors have a summary of high school units or graduation facts sections completed prior to the beginning of the next school year after a class graduates.

School Attendance Reporting

The problem seems to be a delay in getting information from the STI package to the Attendance Officer. We are looking at STI package solutions in allowing the Attendance Officer to pull this daily and print.

Reporting of Suspensions

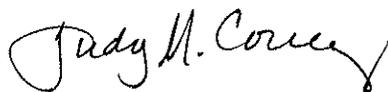
When a student is suspended, the principal/assistant principal will e-mail the Attendance Officer. Our technology person is checking to see if the Attendance Officer can get automatic notification.

Fixed Assets

Checks and balances system has been worked out between the Comptroller's office and schools. Many of the violations were a result of changing school grade configurations. The accurate accounting at the end of 2010-2011 will serve as a new baseline.

Thank you for pointing out these areas of concern. The Starkville School District personnel understand the purpose of audits is to help us do a better job and we appreciate this opportunity to do so.

Sincerely,



Judy M. Couey
Superintendent

/ds