



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 3, 2011

Stone County School District

Beginning on Monday, February 14, 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:

Stone High does have a written policy on enrollment requirements and procedures.

Stone Middle does have a written policy on enrollment requirements and procedures.

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

Perkinston 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:

Stone High is reporting the number of students enrolled accurately.

Stone Middle is reporting the number of students enrolled accurately.

Stone Elementary is reporting the number of students enrolled accurately.

Perkinston is not reporting the number of students enrolled accurately. The enrollment report ran on March 2, 2011 shows 593 children enrolled, and the head count performed on March 2, 2011 shows 592 enrolled.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Stone High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 25 had missing, incomplete, or invalid proof of residency.

Stone Middle is not following policy regarding student enrollment. Of the records reviewed, 3 out of 30 had missing, incomplete, or invalid proof of residency.



Stone Elementary is following policy regarding student enrollment.

Perkinston is not following policy regarding student enrollment. Of the records reviewed, 8 out of 30 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 Stone 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, 2 out of 25 student's information **did not match** information in the student package.

At Stone 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 30 student's information **did not match** information in the student package.

At Stone 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, 2 out of 24 student's information **did not match** information in the student package.

At Perkinston, 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 30 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:

Stone High does have a written policy on monitoring and reporting student absences.

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

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

Perkinston 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:

Stone High is following policy regarding attendance and absenteeism.

Stone Middle is following policy regarding attendance and absenteeism.



Stone Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 41 did not contain enough information to actually validate the excused absence.

Perkinston 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 Stone High met graduation requirements.

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

At Stone High, all graduation records were not complete. Of the records reviewed, 9 out of 9 of student's records reviewed did not have completed Summary of High School Units.

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:

Stone High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 15 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 15 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Stone Middle is following policy regarding the reporting of unexcused absences.

Stone Elementary 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 3 out of 21 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Perkinston is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 20 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 20 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:



Stone High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 15 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences.

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

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

Perkinston 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:

Stone High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer when they occurred, as required by law.

Stone Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 12 were not reported to the school attendance officer when they occurred and 2 out of 12 suspensions were not coded as an unexcused absence, as required by law.

Stone Elementary is following policy regarding the reporting of suspensions.

Perkinston did not have any suspensions to report to the school attendance officer.

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 Stone High is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 36 items selected were not located.

Stone Middle is following policy regarding the management of fixed assets.

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

Perkinston 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:

Stone High is following policy regarding the free/reduced lunch program.

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

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

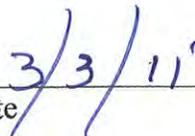
Perkinston is following policy regarding the free/reduced lunch program.

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

Stone County Schools

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March 15, 2011

2011 Stone County School District's response to the performance audit of March.

Student Enrollment:

1. No deficiencies on written policy
2. One school had deficiencies in reporting enrollment:

Plan of Correction: Perkinston Elementary School will adopt a new enrollment process effective 3/2/11. The MSIS clerk will notify the teacher via the school computer messenger system (Soap Box). The guidance counselor will also introduce each new student to his or her teacher and give the teacher an updated copy of the class roster, along with the student's enrollment paperwork. A checks and balances system will also be implemented to verify teacher notification of enrolling students.

3. Three out of 4 schools had deficiencies in following policy regarding student enrollment records.

Plan of Correction: Schools will accept proofs or residency in the parent/legal guardian's name listed on the enrollment paperwork and in the cumulative records. Any proofs in a stepparent's name will require a third party residency verification form.

Graduation:

1. All graduation requirements were met.
2. Graduation records were not complete.

Plan of Correction: Counselors will be given training on how to correctly report successful graduation requirements on cumulative records in lieu of using the printed label from the student management program.

School Attendance Reporting:

1. Three out of four schools had deficiencies in reporting unexcused absences.

Plan of Correction: Stone County School District disagrees with this finding. We feel that we are reporting unexcused absences as outlined by the law. Students are reported when they have five unexcused absences. If they bring in an excuse, the unexcused day is removed. Then afterward all unexcused days are reported. The problem lies not with the reporting but with

the report from the student management program requested by the auditor. Once the days have been removed, the auditor wants the report to be regenerated which will not regenerate just the one child but goes back to the first of the school year and regenerates all student absences. This results in a massive amount of paper. However in the spirit of compliance, the excessive absence report will be generated daily in the attempt to satisfy the plan of correction.

2. The attendance officer was not following policy reporting absence on one of four schools.

Plan of Correction: Stone County School District disagrees with this finding. Auditor stated that Stone County Schools should be reporting excessive absences to the school attendance officer on students who turned 17 after the beginning of school. According to an Attorney General Opinion October 27, 1989; "a child who turns 17 during the first semester is not required to return for the second semester because the calendar year has changed." Therefore any student who is 17 in the second semester is not considered compulsory and no report should be filed as was the case with the three high school students at Stone High who were not reported. However in the spirit of compliance, we will report to the attendance officer all students with excessive absences if they turn 17 during the school year until.

Report of Suspensions:

1. Two out of four schools were not following policy regarding suspensions.

Plan of Correction: To insure that all suspensions are reported to the attendance officer, the school attendance clerk shall run the list of suspensions daily. This will eliminate any discrepancies in the coding and reporting of suspensions.

Fixed Assets:

1. The district was unable to produce one item from its fixed assets list for the entire district.

Plan of Correction: This will be corrected by completing the proper disposal paper work.

At Risk Program:

There were no deficiencies in the district following its free/reduced lunch program.

Submitted by: Deanna Hatten,
Stone County School District
MSIS Primary