



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 6, 2010

Webster County School District

Beginning on Tuesday, November 16, 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 Webster County 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 Webster County 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:

Eupora High is not following policy regarding student enrollment. Of the records reviewed, 19 out of 21 had missing, incomplete, or invalid proof of residency.

Eupora Elementary is not following policy regarding student enrollment. Of the records reviewed, 25 out of 28 had missing, incomplete, or invalid proof of residency.

East Webster Elementary is not following policy regarding student enrollment. Of the records reviewed, 14 out of 23 had missing, incomplete, or invalid proof of residency.

East Webster High is not following policy regarding student enrollment. Of the records reviewed, 15 out of 19 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 *Eupora 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, 3 out of 21 student's information **did not match** information in the student package.

At *Eupora 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, 9 out of 28 student's information **did not match** information in the student package.

At *East Webster 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, 7 out of 23 student's information **did not match** information in the student package.

At *East Webster 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, 10 out of 19 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 Webster County 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:

Eupora High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 17 out of 21 did not contain enough information to actually validate the excused absence.

Eupora Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 33 did not contain enough information to actually validate the excused absence.

East Webster Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 25 out of 31 excuses did not comply with district and/or school policies. Of the records reviewed; and 2 out of 31 did not have a valid excuse on file.

East Webster High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 25 did not contain enough information to actually validate the excused absence; 11 out of 25 excuses did not comply with district and/or school policies. Of the records reviewed; and 2 out of 25 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 high school students reviewed in the *Webster County School District* met graduation requirements.

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

Of the records reviewed in the *Webster County School District*, 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:

Eupora High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 3 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Eupora Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, and 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.

East Webster Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

East Webster High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, and 4 out of 6 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:

The attendance officer for *the Webster County School District* 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:

Eupora High 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.

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

East Webster Elementary and High are 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 *Eupora High* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 27 items selected was not located; 1 out of 27 items that was transferred did not have proper paperwork; and 2 out of 27 items were off campus without proper paperwork.

I determined that *Eupora Elementary* is not following policy regarding the management of fixed assets. Of the records reviewed, 1 out of 21 items selected was not located; and 1 out of 21 items transferred did not have proper paperwork.

East Webster High and Elementary are 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:

Eupora High is not following policy regarding the free/reduced lunch program. Of the records reviewed, 3 out of 21 applications were not completed entirely.

Eupora Elementary is not following policy regarding the free/reduced lunch program. Of the records reviewed, 9 out of 19 applications were not completed entirely.

East Webster Elementary is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 4 out of 13 were incomplete.

East Webster High is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 6 out of 12 were incomplete.

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. 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

12/9/10

Date

Webster County Schools

PHONE 662-258-5921

FAX 662-258-3134

95 CLARK AVENUE • EUPORA, MISSISSIPPI 39744

JIMMY PITTMAN
SUPERINTENDENT OF EDUCATION

December 16, 2010

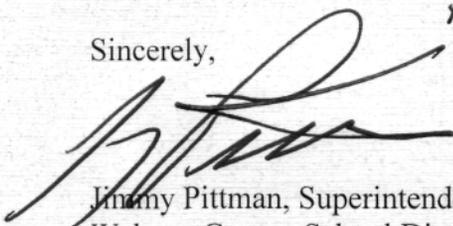
Karol Odom
P. O. Box 1151
Ackerman, MS 39735

Dear Karol,

Please accept the enclosed formal responses/comments to your audit findings. We have addressed all the issues discussed and are confident that we have made the necessary corrections.

If I can be of any further assistance please contact me at 662-258-5921, ext. 23.

Sincerely,



Jimmy Pittman, Superintendent
Webster County School District

Eupora High School



Lundy Brantley, Principal
Curtis Ford, Assistant Principal

65 Clark Avenue
Eupora, Mississippi 39744

Pride. Tradition. Excellence.

Date: December 14, 2010

Subject: Audit Response

Student Enrollment

#3 Eupora High School will follow the policy regarding student enrollment. The policy has been revised. All address changes will go through the counselor's office.

#4 Eupora High School will match the information on the student package with the students record.

Student Attendance/Absenteeism

#2 Eupora High School will follow the handbook policy regarding attendance and absenteeism. The information that is on the note will match the policy.

School Attendance Reporting

#1 Eupora High School will follow the policy in regards to reporting of unexcused absences. The absences will be reported in a timely manner.

Reporting of Suspensions

#1 Eupora High School will report suspensions to the attendance officer in a timely manner.

Fixed Assets

#1 Eupora High School will follow the policy for fixed assets. The off campus items will be signed out.

Sincerely,
Lundy Brantley

Eupora Elementary School

1 Naron Avenue

Eupora, Mississippi 39744

662-258-6735

December 14, 2010

To: Mr. Jimmy Pittman
Superintendent of Education

From: Michael Adkins
EES Principal



The Office of the State Auditor's Performance Division performed a limited review of our school in November. Several items were cited in our school for the policy not being followed. Below is my plan to correct any discrepancies in our policy procedures:

1. Student Enrollment – Incomplete or invalid proof of residency:

Due to Webster County Board Policy, we were allowing 3 utility bills to be provided as proof of residency for enrolling students. However our previous residency registration and documentation checklist would only allow for one utility bill as proof and 2 other documentations. Attached is an updated board policy allowing us to accept 3 utility bills as proof along with other designated items. We are now in the process of updating all student cumulative records that need to be corrected in order to meet this new policy procedure.

2. Student Information Package – Information in student package not the same as information in Student's Record:

Student contact information in SAMS did not match student contact information in student cumulative record (primarily student addresses due to new 911 addresses). We are in the process of updating new proofs of residency for the cumulative records. This should correct any discrepancies with SAMS and cumulative folders and should be completed by January 31, 2011.

3. Policy Regarding Attendance and Absenteeism – Not enough Information Given

Our office is sending information letters home (copy of handbook policy) telling the parents what information should be included on each excuse to meet policy regulations. This is effective immediately.

4. Report of Unexcused Absences – Not Being Reported In Timely Manner:

To comply with the law from the State Department concerning 5 or more unexcused absences being reported in a timely manner, we are now sending a report of any student with 5 or more unexcused absences to attendance officer every Tuesday and Thursday of each week.

Eupora Elementary School

1 Naron Avenue

Eupora, Mississippi 39744

662-258-6735

5. Management of Fixed Assets – Incorrect paperwork for transfers:

One item was not located at our school that was listed on our inventory. This item was a cell phone that was purchased and added to our inventory through the technology department. The technology department replaced the cell phone and the asset clerk at our school was not notified to transfer the asset to his department nor was the clerk told to delete it. After locating the cell phone in the technology department, we have instructed the technology department to always let our asset clerk know when to complete transfer or deletion procedures. A check in and check out book will be kept by the clerk in the principal's office and each teacher plus the technology director has been instructed to fill this out in the principal's office if an item is removed, deleted or transferred from this location.

Please realize that I am working to ensure compliance with all policies and procedures according to the regulations of the State Auditor's Performance Audit Division. If you have any questions or concerns, please feel free to call me.

East Webster High School

195 Old Cumberland Road
Maben, MS 39750

Bill Brand
Principal

662-263-5321

Date: 12-14-2010

To: Mr. Pittman

From: Bill Brand 

Subject: Response to December Audit

Student Enrollment

- In order to comply with our policy on school enrollment procedures we will begin to use a new form that is aligned with Webster County School Board policy. By using the form and following policy will correct our non-compliance with enrollment procedures. We also will update student information in our data base in a more timely manner to ensure that the information in the student package and the information kept in the student's record is the same.

Student Attendance/Absenteeism

- In order to comply with our policies on monitoring and reporting student absences we will make sure all excuse contain enough information to validate an excused absence. We will also review and update district and/or school policies in order to ensure compliance.

School Attendance Reporting

- We will report unexcused absences of 5 or more every Tuesday and Thursday or as specified by state law.

East Webster Elementary School
230 South Street
Mathiston, MS 39752
Phone (662) 263-8373
Fax (662) 263-8386

Mr. Jim Ray, Principal
Amy Copley, Receptionist

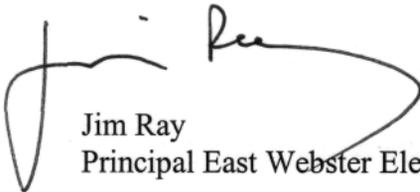
Sandy Gilliland, MSIS/Secretary
Shelly Reed, Bookkeeper

TO: Webster County Schools
From: East Webster Elementary School
Subject: State Audit
Date: December 15, 2010

As a result of our recent audit, East Webster Elementary School will take the necessary steps to insure compliance with board and state policy.

- I have already met with central office to correct the problem with student enrollment records, and the necessary steps will be taken to correct the problem.
- Our office staff is currently working to insure that the information contained in the student folders and the information in Sam's are updated to be the same.
- We will be working with office, staff, and parents to insure that excuses received due to absenteeism will reflect our board policy, and will be reported in a timely manner.

Sincerely,



Jim Ray
Principal East Webster Elementary School

To: School Contacts- Beverly, Jane, Sandra and Sandy
From: Stephanie Walker
Date: December 8, 2010
Re: Changes to referral process

The Mississippi Department of Education says that we must improve our referral process. The changes are going to ensure that our future audits are positive and free of errors.

School Contacts must:

1. Print suspensions (ISS & OSS) everyday---I will pick these up when I visit your school.
2. Fax or e-mail referrals of students with 5 or more unexcused days on Tuesdays and Thursdays—**Please remember when printing these referrals to go back to the first day of school; but, DO NOT check the “generate again” box.**

I know that this will be an inconvenience, but I will do anything that I can to help you.

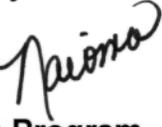
Please know that I am working to ensure compliance with The Mississippi Compulsory School Attendance Law. If you have any questions, concerns or ideas, please never hesitate to call me.

Stephanie Walker
School Attendance Officer
Webster County
P.O. Box 6071
Bellefontaine, MS 39737
Office Phone & Fax: 662.258.4365
Home: 662.258.3996
Personal cell: 662.417.7806
E-Mail: Swalker@mde.k12.ms.us

**WEBSTER COUNTY SCHOOLS
OFFICE OF CHILD NUTRITION
95 CLARK AVENUE
EUPORA, MS 39744
662-258-7758 EXT. 18**

December 15, 2010

**TO: Mr. Jimmy Pittman
Superintendent of Education
Webster County Schools**

FROM: Naioma Lamb 
**Administrator
Child Nutrition Program**

SUBJECT: Audit

On the report received from the Office of the State Auditor dated December 6, 2010, an indication was made of incomplete applications at each school. All our applications were complete as required by the USDA Regulations, which lists the requirements for a complete application as:

- The names of all household members
- The amount and source of current income by each member and the source of the income
- The signature of an adult household member; and
- The complete social security number of the adult household member who signs the application or an indication that the household member does not have one.

All our applications have the necessary information. As our applications are scanned, these items are checked or the application cannot be approved. Plus, a second check is done manually on all applications to determine eligibility and that all necessary information is provided. There was a question about the addresses not being on the application. As you can see by the above list, addresses are not required for an application to be considered complete.

Attached for your review is a copy of the regulations.

If you need further information, please let me know.