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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 28, 2010

Winona Separate 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:

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

   Winona Secondary School 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:

   Winona Elementary School is reporting the number of students enrolled accurately.

   Winona Secondary School 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:

   Winona Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 34 had missing, incomplete, or invalid proof of residency.

   Winona Secondary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 26 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 *Winona Elementary 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, 4 out of 34 student's information **did not match** information in the student package.

At *Winona Secondary 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, 16 out of 26 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:

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

   Winona Secondary School 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:

   Winona Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 43 did not contain enough information to actually validate the excused absence.

   Winona Secondary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 39 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 *Winona Secondary School* met graduation requirements.

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

   At *Winona Secondary School*, 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:

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

   Winona Secondary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 4 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:

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

   Winona Secondary School 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:

   Winona Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 3 were not reported to the school attendance officer when they occurred. 2 out of 3 students' were suspended but were not listed on the absentee report.

   Winona Secondary School 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:

   Winona Elementary School is following policy regarding the management of fixed assets.

   I determined that *Winona Secondary School* is not following policy regarding the management of fixed assets. Of the records reviewed, 5 out of 57 items selected were not located.

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:

   Winona Elementary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 11 out of 27 were incomplete. Of the lunch forms reviewed, 1 out of 27 was not coded with the appropriate lunch status.

   Winona Secondary School is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 17 out of 32 were incomplete. Of the lunch forms reviewed, 1 out of 32 applications was not on file.

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 11183, Jackson, MS 39283, **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 10/28/10

PO Box 445
417 S. Decatur Street
Union, MS 39365
601 774-9579
601 774-0600 FAX

Union Public School District

May 9, 2011

Earlene Stewart
P.O. Box 11183
Jackson, MS 39283

MS Stewart:

In response to the audit report for Union Public School District conducted in April 2011. The following corrective actions have been or will be made:

Student Enrollment

3. Union Elementary School and Union Middle School will require new proofs of residency for all students beginning 2011-2012 school year.

4. Records at Union Middle School and Union High School have been corrected.

Student Attendance/Absenteeism

2. The student handbook for Union Public School District will be revised relating to information required on excuses. Excuses will include: student name, date of absence, reason for absence, parent signature and will be due day of return or following day.

School Attendance Reporting

1. Beginning with the 2011-2012 school year, Union Elementary School, Union Middle School and Union High School will follow policy in reporting unexcused absences. Attendance will be reported in a timely manner as specified by law after accumulating 5 or more unexcused absences.

Reporting of Suspensions

1. Beginning with the 2011-2012 school year Union Middle School will code suspensions as an unexcused absence as required by law.

   Union High School will report suspensions to the attendance officer when they occur as required by law.

At Risk Program

1. Beginning with the 2011-2012 school year, Union Elementary School and Union High School will follow policy by insuring all lunch forms are complete.

Sincerely,

Dr. Michael McInnis
Superintendent