



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 10, 2012

Baldwyn School District

Beginning on Tuesday, January 3, 2012, 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:

Baldwyn High, Middle and Elementary do not 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:

Baldwyn High, Middle and Elementary 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:

Baldwyn High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 14 had missing, incomplete, or invalid proof of residency.

Baldwyn Middle is not following policy regarding student enrollment. Of the records reviewed, 9 out of 12 had missing, incomplete, or invalid proof of residency.

Baldwyn Elementary is not following policy regarding student enrollment. Of the records reviewed, 10 out of 13 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 Baldwyn 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, 8 out of 14 student's information **did not match** information in the student package.

At Baldwyn Middle, the selected student's information in the student package **is the same** as the information kept in the student's record.



At Baldwyn 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 13 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:

Baldwyn High, Middle and Elementary do 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:

Baldwyn High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 20 did not contain enough information to actually validate the excused absence; 6 out of 20 excuses did not comply with district and/or school policies; and 9 out of 20 did not have a valid excuse on file.

Baldwyn Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 10 did not contain enough information to actually validate the excused absence; 9 out of 10 excuses did not comply with district and/or school policies; and 1 out of 10 did not have a valid excuse on file.

Baldwyn Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 18 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 Baldwyn High met graduation requirements.

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

At Baldwyn 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:

Baldwyn High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Baldwyn Middle 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.

Baldwyn Elementary did not have any students that had accumulated 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:

Baldwyn High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 2 students' files reviewed, attempts had been made to secure enrollment; however court papers had not been filed for either student.

Baldwyn Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the 3 students' files reviewed, attempts had been made to secure enrollment; however court papers had not been filed for one student.

At Baldwyn Elementary, I was unable to determine compliance because no referrals were made to the school's attendance officer.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Baldwyn High 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 and 4 out of 4 suspensions were not coded as an unexcused absence, as required by law.

Baldwyn 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 and 4 out of 4 suspensions were not coded as an unexcused absence, as required by law.

Baldwyn 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 it occurred as required by law.

At Risk Program

1. I determined whether the district is following policy regarding the free/reduced lunch program. As a result, I found the following:

Baldwyn District is not following policy regarding the free/reduced lunch program. Of the lunch forms reviewed, 1 out of 43 was not coded with the appropriate lunch status.

Property Internal Controls

1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:



Baldwyn School District does not have internal controls related to property. The inventory system/listing had the incorrect location for 2 out of 20 items reviewed.

Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Baldwyn School District is following policy regarding the marking of district vehicles.

NOTE: 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. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.

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.

Ronnie Hill

Superintendent Signature

1-10-12

Date



BALDWIN SCHOOL DISTRICT

Ronnie Hill - Superintendent

107 West Main Street • Baldwyn, MS 38824

Telephone (662) 365-1000

Fax (662) 365-1003

January 11, 2012

Student Enrollment

1. Baldwyn School District will be writing a policy on enrollment requirements and procedures. This policy will be added to our policy manual and placed in each school's handbooks.
3. We have already started updating our proofs of residency at each campus. This will be done on a yearly basis.
4. We are also updating the information on our student records to make sure it matches the student package. This is being done at the high and elementary schools.

Student Attendance/Absenteeism

2. Starting today we are making sure that we have enough information on file to actually validate an excused absence. This is being done at all three campuses. We are making sure that we comply with district and/or school policies.

School Attendance Reporting

1. At the high school and middle school we will be reporting students with five unexcused absences to the attendance officer instead of waiting for him to pick it up. We will fax this information to the attendance officer. We will do the same at the elementary school when we have a student with five unexcused absences.

Reporting of Suspensions

1. We will be reporting all suspensions for all three campuses to the attendance officer. All suspension absences will be counted as unexcused.

At Risk Program

1. The one lunch form that was not coded has already been coded. We will make sure they are all coded in the future.



Encourage, Enrich, Empower

BALDWIN SCHOOL DISTRICT

Ronnie Hill - Superintendent

107 West Main Street • Baldwin, MS 38824

Telephone (662) 365-1000

Fax (662) 365-1003

Property Internal Control

1. Starting today we are correcting the inventory to make sure they are in the correct location. We are also updating to make sure all names of teacher's rooms are correct. We will make sure that all inventory items have been tagged.

A handwritten signature in black ink that reads "Ronnie Hill". The signature is written in a cursive style with a large initial "R".

Ronnie Hill, Superintendent
Baldwyn School District