



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*November 3, 2011*

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**Oxford School District**

Beginning on Tuesday, October 18, 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:

All schools in the Oxford School District 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:

All schools in the Oxford 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:

Oxford High is not following policy regarding student enrollment. Of the records reviewed, 32 out of 42 had missing, incomplete, or invalid proof of residency.

Oxford Elementary is not following policy regarding student enrollment. Of the records reviewed, 13 out of 28 had missing, incomplete, or invalid proof of residency.

Della Davidson Elementary is not following policy regarding student enrollment. Of the records reviewed, 22 out of 32 had missing, incomplete, or invalid proof of residency.

Bramlett Elementary is not following policy regarding student enrollment. Of the records reviewed, 21 out of 32 had missing, incomplete, or invalid proof of residency.

Oxford Middle is not following policy regarding student enrollment. Of the records reviewed, 20 out of 25 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 Oxford 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, 21 out of 42 student's information **did not match** information in the student package.

At Oxford 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, 1 out of 28 student's information **did not match** information in the student package.

At Della Davidson 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, 4 out of 32 student's information **did not match** information in the student package.

At Bramlett 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 32 student's information **did not match** information in the student package.

At Oxford 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, 20 out of 25 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 Oxford School District 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:

Oxford High and Oxford Elementary are following policy regarding attendance and absenteeism.

Della Davidson Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 29 did not comply with district/school policies nor contain enough information to actually validate the excused absence and 2 out of 29 did not have a valid excuse on file.

Bramlett Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 46 did not contain enough information to actually validate the excused absence and 1 out of 46 did not have a valid excuse on file.

Oxford Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 37 did not contain enough information to actually validate the excused absence; 12 out of 37 excuses did not comply with district and/or school policies; and 8 out of 37 did not have a valid excuse on file.



Oxford Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 37 did not contain enough information to actually validate the excused absence; 12 out of 37 excuses did not comply with district and/or school policies; and 8 out of 37 did not have a valid excuse on file.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Oxford High School met graduation requirements.

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

At Oxford High, all graduation records were not complete. Of the records reviewed, 30 out of 30 students' records reviewed had incomplete Graduation Facts sections.

**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:

Oxford High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 3 students reviewed were reported to the school attendance officer, but were not reported absence in the student package or in MSIS.

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

Bramlett Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences as specified by law.

Davidson Elementary and Oxford Middle are following policy regarding the reporting of 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 Oxford 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:

Oxford High and Bramlett Elementary are following policy regarding the reporting of suspensions.



Oxford 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.

Davidson 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.

Oxford Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 9 were not reported to the school attendance officer when they 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:

Oxford School District is following policy regarding the free/reduced lunch program.

### **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:

Oxford School District has internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets.

Oxford School District has internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 31 items reviewed and the inventory system/listing had the incorrect location for 6 out of 31 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:

Oxford 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.**

Brian Harvey  
Superintendent Signature

11/3/2011  
Date



## Oxford School District

224 Bramlett Boulevard • Oxford • Mississippi 38655  
(662) 234-3541 • Fax: (662) 232-2862

November 18, 2011

Keyla Bradford, Project Manager  
Office of the State Auditor  
P.O. Box 956  
Jackson, MS 39205

Dear Ms. Bradford:

The contents of this letter are in response to the exit conference on November 3, 2011, of the attendance audit conducted by the Mississippi State Auditor's Office, Performance Audit Division.

The district appreciated the professional manner in which the audit was conducted. The information shared at the exit conference will be used to make the Oxford School District a better and more efficient school district. We generally agree with all of the findings of the audit.

The district will set up procedures and self-monitor the procedures to ensure consistency as it relates to student attendance/absenteeism and school attendance reporting.

The district will develop procedures to ensure proper internal controls regarding all inventory items.

In addition, the district disputes the findings of item 3 under Student Enrollment. Current Oxford School District Policy JBCA, paragraph three gives schools two options to choose from when verifying residency information. All schools in the Oxford School District currently use option two by requiring all students to present proper residency documentation again at grades 2, 4, 6, and 9. This procedure is to be followed after initial residency has been established when a student first enrolls in the district. No schools currently use option one which states schools will use a Declaration of Residence Form. The district will revisit policy JBCA in an attempt to eliminate any confusion in the future.

Thank you again for your assistance.

Sincerely,

William F. Hamilton  
Assistant Superintendent

WFH:emt  
Enclosure

# Oxford School District

<b>DESCRIPTION:</b> RESIDENCY REQUIREMENTS	<b>CODE:</b> JBCA (page 1 of 2)
<b>ADOPTED:</b> June 26, 1997	<b>REVISION:</b> 07/01/02, 03/29/10

## Section I: DEFINITION OF RESIDENCE

For school attendance purposes, definition of residence is that the student physically resides full time, weekdays/nights, and weekends, at a place of abode located within the limits of the school district. All students will register at the school they are assigned to attend. The parent or legal guardian will provide evidence of residence and the school district administration will verify bona fide occupancy.

A student enrolling or entering the school district will be required to verify his/her residence address as a part of the registration process. Students are not legally enrolled until the verification of residence has been completed.

A student, whose residency has not changed from that of the previous school year, will in each succeeding year sign a Declaration of Residence Form. Students are not legally enrolled until the Declaration of Residence is completed, including signature of parent or legal guardian. In lieu of the yearly Declaration of Residence, the Oxford School District may require that each parent resubmit proof of residency prior to their child's enrollment in grades 2, 4, 6, and 9.

## Section II: ESTABLISHING RESIDENCY

### A. Students Living with Parents or Legal Guardians

The parent or legal guardian of a student seeking to enroll in a school will provide the school district with a mortgage document, property deed, or an apartment or home lease AND any one of the items numbered (1) through (4) below as verification of their address.

1. Utility bills (water, gas, or electricity);
2. Personal visit by a designated school district official;
3. Filed Homestead Exemption Application form; and/or
4. Any other documentation that will objectively and unequivocally establish that the parent or legal guardian resides within the school district.

Any document with a post office box as an address will not be accepted. An affidavit will not be accepted as proof of residency.

If the student has a legal guardian, a copy of the court order appointing the guardian must be provided to the district. If a petition for guardianship has been filed and the decree is pending, the student or guardian must provide a certified copy of the filed petition for guardianship.

### B. Homeless Children

When a child is determined to be homeless as defined by the Stewart B. McKinney, Act 42 USC Sections 11431(1), 11432(e)(4), and 11302(a), the school district will consider and take the enrollment action that is in the best interest of the child pursuant to 42 USC 11432(e)(3).

### C. Students Living With Adults Other Than Parents or Legal Guardians