



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 10, 2012

Petal School District

Beginning on Tuesday, April 03, 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:

Petal Primary School does have a written policy on enrollment requirements and procedures.

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

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

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

Petal High 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:

Petal Primary School is reporting the number of students enrolled accurately.

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

Petal Upper Elementary School is reporting the number of students enrolled accurately.

Petal Middle School is reporting the number of students enrolled accurately.

Petal High 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:

Petal Primary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 29 had missing, incomplete, or invalid proof of residency.



Petal Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 32 had missing, incomplete, or invalid proof of residency.

Petal Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 33 had missing, incomplete, or invalid proof of residency.

Petal Middle School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 30 had missing, incomplete, or invalid proof of residency.

Petal High School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 34 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 Petal Primary 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, 1 out of 29 student's information **did not match** information in the student package.

At Petal Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Petal Upper 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, 1 out of 33 student's information **did not match** information in the student package.

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

At Petal High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

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:

Petal Primary School does have a written policy on monitoring and reporting student absences.

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

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

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

Petal High 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:

Petal Primary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 45 excuses did not comply with district and/or school policies.

Petal Elementary School is following policy regarding attendance and absenteeism.

Petal Upper Elementary School is following policy regarding attendance and absenteeism.

Petal Middle School is following policy regarding attendance and absenteeism.

Petal High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 30 excuses did not comply with district and/or school policies; and 1 out of 30 excuses I was unable to determine compliance with district and/or school policies.

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:

At Petal High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 17 did not earn the minimum number of Carnegie units.

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

At Petal High 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:

Petal Primary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 14 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Petal Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences as required by law.

Petal Upper Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 8 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 8 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Petal Middle School is following policy regarding the reporting of unexcused absences.



Petal High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 18 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 18 students reviewed was 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:

At Petal Primary School, 6 out of 14 students reviewed, I was unable to determine compliance by the school's attendance officer for unexcused absences.

At Petal Elementary School, 2 out of 6 students reviewed, I was unable to determine compliance by the school's attendance officer for unexcused absences.

At Petal Upper Elementary School, 3 out of 8 students reviewed, I was unable to determine compliance by the school's attendance officer for unexcused absences.

At Petal Middle School, I was unable to determine compliance by the school's attendance officer for unexcused absences.

At Petal High School, 9 out of 18 students reviewed, I was unable to determine compliance by the school's attendance officer for 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:

Petal Primary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 6 suspensions were not reported as absences; and 6 out of 6 suspensions, I was unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law.

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

Petal Upper Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was not reported to the school attendance officer when they occurred; and 5 out of 6 suspensions, I was unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law.

Petal Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 8 suspensions was not reported as absences; and 8 out of 8 suspensions, I was unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law.



Petal High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 4 suspensions were not reported as absences; and 4 out of 4 suspensions, I was unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law.

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Petal Primary School is not posting the required historical documents. Of the classrooms reviewed, 45 out of 45 did not have the required historical documents.

Petal Elementary School is posting the required historical documents.

Petal Upper Elementary School is posting the required historical documents.

Petal Middle School is not posting the required historical documents. Of the classrooms reviewed, 3 out of 35 did not have the required historical documents.

Petal High School is not posting the required historical documents. Of the classrooms reviewed, 3 out of 65 did not have the required historical documents.

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:

Petal 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:

Petal School District has internal controls related to property and is adhering to those controls.

Vehicles

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

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



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.

[Handwritten Signature] *Asst. Superintendent* *4-19-12*
Superintendent Signature Date

PETAL SCHOOL DISTRICT

www.petalschools.com

DISTRICT STAFF

Dr. John A. Buchanan
Superintendent

Jack Linton
Assistant Superintendent

Sheryle Coaker
Chief Financial Officer

Nadine Coleman
Director of Center for
Families and Children

Walter Farris
Director of Maintenance

Daniel M. Dillistone
Director of Child Nutrition

Robin Kinsey
Police Chief

Bill Lott
Transportation Administrator

John Rector
Director of Technology

Audra Rester
Director of Student
Assessment and
Administrative Support

Margaret Tynes
Director of Human Resources
and Federal Programs

Marcus Boyles
Athletic Director and
Head Football Coach

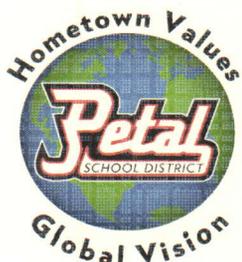
Shannon Anderson
Director of Special Services

ADMINISTRATIVE OFFICES

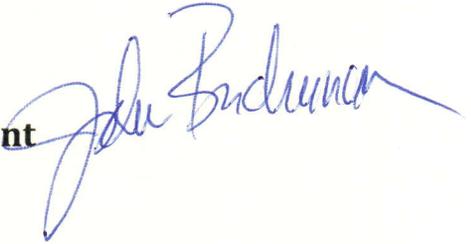
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TO: Earlene Stewart, Auditor
FROM: John Buchanan, Superintendent
DATE: April 27, 2012
RE: Audit



Petal School District – Office of State Auditor’s Performance **Audit . OSA reviewed the following:**

CORRECTIONS to Discrepancies Highlighted

Action Taken:

- (1) The Assistant Superintendent, Jack Linton, reviewed discrepancies with auditor, Earlene Stewart (April 19, 2012).
- (2) The Principal from each school has sent a letter to Dr. John Buchanan outlining audit discrepancies and corrective actions taken.
- (3) All audit discrepancies and corrective actions were discussed with the principal from each school during the bi—monthly principals’ meeting (April 26, 2012).
- (4) The Petal School District responded in writing corrective actions taken for any discrepancies found by the audit.

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 five district schools have a written policy on enrollment requirements and procedures.
2. I determined whether the number of students enrolled is being accurately reported. As a result, I found the following:

All five district schools are reporting the number of students enrolled correctly.

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

All five district schools are not following policy regarding student enrollment. (Missing, incomplete, or invalid data)

CORRECTED

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 Petal Primary School the selected student information in the student package is not the same as the information kept in the student's record (1 out of 29 did not match).

At Petal Upper Elementary School the selected student information in the student package is not the same as the information kept in the student's record (1 out of 33 did not match).

Selected student information matched for the other three district schools.

CORRECTED

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 five district schools are reporting the number of students enrolled correctly.

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Petal Primary School is not following policy regarding attendance and absenteeism. (1 out of 45 excuses did not comply with school/district policy).

Petal High School is not following policy regarding attendance and absenteeism. (6 out of 30 excuses did not comply with school/district policies; 1 out of 30 excuses could not determine compliance with school/district policies)

Selected student information matched for the other three district schools.

CORRECTED

Graduation

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

At Petal High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 17 did not earn the minimum number of Carnegie units.

CORRECTION Explanation: Subject: transcript for Taylor Baker

Taylor Baker transferred to Petal High School in August 2009 as a junior. She previously attended Ehret High School in Louisiana. While there, she participated in the International Baccalaureate program. She received credits as follows in social studies:

World Geography Honors - 1
Civics Honors - .5
Free Enterprise Honors - .5

After conferencing with the school and the student - the competencies for world history were covered in her classes in Louisiana. They agreed that she had content credit for World History. At that time, I should have corrected her cumulative folder.

While at Petal High School, Taylor received credits as follows in social studies:

US History AP - 1.0
Economics - .5
US Govt - .5
MS Studies - .5

Taylor completed 7 different social studies classes while in high school. She graduated with highest honors.

I have sent several emails and left several messages with the school. Last week, they were administering state tests. This week they are on spring break. I have asked for another transcript to be sent from that school.

CORRECTED

A check-n-balance procedure is in place to help ensure this exception does not happen again. Potential high school graduate records are reviewed first by the 12th grade counselor and then checked a second time by the 10th grade and vocational counselors.

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

All graduation records were complete.

Student Attendance Reporting

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

Petal Primary School, Petal Elementary School, Petal Upper Elementary school, and Petal High School are not following policy regarding the reporting of unexcused absences.

Petal Primary School – 6 out of 14 students reviewed were not reported to school attendance officer after accumulating 5 or more unexcused absences; 3 out of 14 students reviewed were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences. (Allowing 5 days to bring in excuses)

Petal Elementary School – 3 out of 6 students reviewed were not reported to school attendance officer after accumulating 5 or more unexcused absences (Allowing 5 days to bring in excuses); 5 out of 8 unexcused absences, unable to determine compliance of the reporting to the school's attendance officer as required by law.

Petal Upper Elementary School – 3 out of 8 students reviewed were not reported to school attendance officer after accumulating 5 or more unexcused absences (Allowing 5 days to bring in excuses);

Petal High School – 5 out of 18 students reviewed were not reported to school attendance officer after accumulating 5 or more unexcused absences; 1 out of 18 students were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences.

Petal Middle School is following policy regarding the reporting of unexcused absences.

CORRECTED

Corrections:

1. Require excuses to be brought in the next day (ALL schools)
2. Do not report absences until 3:00 p.m. the following day, so that excuses can be more effectively aligned to absences.
3. Schools report accumulated unexcused absences of 5 or more to central office. When central office delivers these reports to the attendance office, central office will cc principal and school MSIS person that the reports have been sent.

2. NEED NOT RESPOND – THIS IS FOR ATTENDANCE OFFICER.

Reporting of Suspensions

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

Petal Primary School is not following policy regarding the reporting of suspensions. (2 out of 6 suspensions were not reported as absences; 6 out of

6 suspensions, unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law)

Petal Elementary School did not have any suspensions to report.

Petal Upper Elementary School is not following policy regarding the reporting of suspensions. (1 out of 6 suspensions were not reported as absences; 5 out of 6 suspensions, unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law)

Petal Middle School is not following policy regarding the reporting of suspensions. (1 out of 8 suspensions were not reported as absences; 8 out of 8 suspensions, unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law)

Petal High School is not following policy regarding the reporting of suspensions. (1 out of 4 suspensions were not reported as absences; 4 out of 4 suspensions, unable to determine compliance of the reporting to the school's attendance officer when suspensions occurred, as required by law).

CORRECTED

Corrections:

- (1) Report student suspensions to MSIS person, so absences can be recorded as unexcused, report to central office and record as an unexcused absence.
- (2) Require attendance officer to sign, date, and specify time when picking up suspensions from central office.

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Petal Primary School – 45 out of 45 classrooms did not have historical documents posted

Petal Elementary – documents posted.

Petal Upper Elementary School – documents posted

Petal Middle School – 3 out of 35 classrooms did not have historical documents posted.

Petal High School – 3 out of 65 classrooms did not have historical documents posted.

CORRECTED

Corrections:

- (1) Historical documents ordered.

At Risk Program

PSD is following policy regarding free and reduced lunch program.

Property Internal Controls

PSD has internal property controls in place and is following controls.

Vehicles

PSD is following policy regarding the marking of district vehicles.