



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 25, 2012

Prentiss County

Beginning on Tuesday, April 10, 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:

Prentiss County School District 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:

Wheeler High, Wheeler Elementary, Marietta Elementary, Hills Chapel Elementary, New Site High, and Thrasher High are reporting the number of students enrolled accurately.

Jumpertown High is not reporting the number of students enrolled accurately. The enrollment report run on April 24, 2012 shows 317 children enrolled, and the head count performed on April 24, 2012 shows 314 enrolled.

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

Wheeler High is not following policy regarding student enrollment. Of the records reviewed, 11 out of 11 had missing, incomplete, or invalid proof of residency.

Wheeler Elementary is not following policy regarding student enrollment. Of the records reviewed, 15 out of 16 had missing, incomplete, or invalid proof of residency.

Marietta Elementary is not following policy regarding student enrollment. Of the records reviewed, 13 out of 15 had missing, incomplete, or invalid proof of residency.

Hills Chapel Elementary is not following policy regarding student enrollment. Of the records reviewed, 17 out of 24 had missing, incomplete, or invalid proof of residency.



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

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

Jumpertown High is not following policy regarding student enrollment. Of the records reviewed, 16 out of 16 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 Wheeler 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, 6 out of 11 student's information **did not match** information in the student package.

At Wheeler 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, 5 out of 16 student's information **did not match** information in the student package.

At Marietta 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 15 student's information **did not match** information in the student package.

At Hills Chapel 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 24 student's information **did not match** information in the student package.

At New Site 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, 4 out of 14 student's information **did not match** information in the student package.

At Thrasher 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, 2 out of 19 student's information **did not match** information in the student package.

At Jumpertown 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, 4 out of 16 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:

Prentiss County School District 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:

Wheeler High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 11 did not contain enough information to actually validate the excused absence and 2 out of 11 did not have a valid excuse on file.

Wheeler Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 10 did not contain enough information to actually validate the excused absence.

Marietta Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 18 out of 18 excuses did not comply with district and/or school policies; and 3 out of 21 did not have a valid excuse on file.

Hills Chapel Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 22 did not contain enough information to actually validate the excused absence and 3 out of 22 did not have a valid excuse on file.

New Site High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 23 out of 23 excuses did not comply with district and/or school policies.

Thrasher High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 14 did not contain enough information to actually validate the excused absence.

Jumpertown High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 11 did not contain enough information to actually validate the excused absence.

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 in Prentiss County School district met graduation requirements.

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

At Wheeler High, all graduation records were not complete. Of the records reviewed, 5 out of 5 of student's records reviewed did not have completed Summary of High School Units

At Thrasher High, all graduation records were not complete. Of the records reviewed, 2 out of 2 of student's records reviewed did not have completed Summary of High School Units.

At Jumpertown High, all graduation records were not complete. Of the records reviewed, 2 out of 2 of student's records reviewed had incomplete Summary of High School Units and Graduation Facts sections.



At New Site 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:

Wheeler High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 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.

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

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

Hills Chapel Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 7 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 7 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

New Site High 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.

Thrasher High 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 5 out of 8 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Jumpertown High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 11 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 11 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:

Wheeler High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 5 students' had no court papers filed after accumulating twelve (12) unexcused absences.



Wheeler Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 5 students' had no court papers filed after accumulating twelve (12) unexcused absences.

Marietta Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students' had no court papers filed after accumulating twelve (12) unexcused absences.

Hills Chapel Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 7 students' had no court papers filed after accumulating twelve (12) unexcused absences.

New Site High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 5 students' had no court papers filed after accumulating twelve (12) unexcused absences.

Thrasher High attendance officer is following policy regarding the reporting of unexcused absences.

Jumpertown High attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 11 students' had no court papers filed after accumulating twelve (12) 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:

Prentiss County School District is not following policy regarding the reporting of suspensions. Suspensions at are not being reported to MSIS or to the school attendance officer when they 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:

Prentiss County School District is posting 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:

Prentiss County 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:



Prentiss County District does not have internal controls related to property.

Vehicles

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

Prentiss County School District is not following policy regarding the marking of district vehicles. Of the vehicles reviewed, 3 out of 3 vehicles were not marked as specified by law.

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.

Randle Towns

Superintendent Signature

4-25-12

Date

Prentiss County School District

Prentiss County School District Response to Audit Review of 04/250/2012

In the area of Student Enrollment, policies in place were not being followed adequately. To deal with findings in this area, school principals and district administrators reviewed policies and procedures for data collection and reporting. No revisions in existing policies were deemed necessary however there was found to be a need for staff training on existing policies and procedures. Each principal and appropriate district staff members will meet with the designated student data collection/entry personnel at each school and insure they have a clear understanding of district policies, guidelines, and procedures.

In the area of Student Attendance/Absenteeism, no revisions in existing policies were deemed necessary however there was found to be a need for staff training on existing policies and procedures. Each principal and appropriate district staff members will meet with the designated student data collection/entry personnel at each school and insure they have a clear understanding of district policies, guidelines, and procedures. Guidelines for acceptable excuse notes from parents will be included in the student handbook along with an example to follow.

In the area of Graduation, no revisions in existing policies were deemed necessary however there was found to be a need for staff training on existing policies and procedures. Each principal and appropriate district staff members will meet with the designated student data collection/entry personnel at each school and insure they have a clear understanding of district policies, guidelines, and procedures. Each school site will be provided with copies of the Mississippi Cumulative Folders and Permanent Records Manual and The MSIS Users Guide.

In the area of School Attendance Reporting, no revisions in existing policies were deemed necessary however there was found to be a need for staff training on existing policies and procedures. Each principal and appropriate district staff members will meet with the designated student data collection/entry personnel at each school and insure they have a clear understanding of district policies, guidelines, and procedures. In addition, a written request will be made to the school attendance officer that policies be followed in the area of filing court papers for excessive unexcused absences.

In the area of Reporting of Suspensions, discipline codes have been entered into the student administration package (SAM6i) and training provided to data entry personnel on their use. Reporting of discipline incidents is to begin immediately.

Prentiss County School District

In the area of *Property Internal Controls*, a policy and procedures for dealing property control are in the process of being developed and approved. Staff will receive ongoing in-service training on managing capital assets and proper purchasing procedures.

In the area of *Vehicles*, decals based on approved specifications have been ordered for each unmarked county vehicle and will be installed immediately.

Randle Downs
Superintendent

5-2-12
Date