



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 2, 2013

Biloxi Public School District

Beginning on Monday, April 17, 2013 the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student and personnel 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:

Gorenflo does have a written policy on enrollment requirements and procedures.

Jeff Davis does have a written policy on enrollment requirements and procedures.

Popp's Ferry 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:

Gorenflo is not reporting the number of students enrolled accurately. The enrollment report ran on **April 30, 2013** shows 558 children enrolled, and the head count performed on **April 30, 2013** shows 559 enrolled.

Jeff Davis is reporting the number of students enrolled accurately.

Popp's Ferry 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:

Gorenflo is following policy regarding student enrollment.

Jeff Davis is not following policy regarding student enrollment. Of the records reviewed, 8 out of 24 had missing, incomplete, or invalid proof of residency.

Popp's Ferry is not following policy regarding student enrollment. Of the records reviewed, 4 out of 31 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 Gorenflo, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Jeff Davis, 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, 3 out of 24 student's information **did not match** information in the student package.

At Popp's Ferry, 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 31 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:

Gorenflo does have a written policy on monitoring and reporting student absences.

Jeff Davis does have a written policy on monitoring and reporting student absences.

Popp's Ferry 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:

Gorenflo is following policy regarding attendance and absenteeism

Jeff Davis is following policy regarding attendance and absenteeism.

Popp's Ferry is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 24 excuses did not comply with district and/or school policies.

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:

Gorenflo is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 20 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Jeff Davis is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 23 out of 29 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Popp's Ferry is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 15 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:

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

Jeff Davis attendance officer is following policy regarding the reporting of unexcused absences.

Popp's Ferry 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:

Gorenflo is following policy regarding the reporting of suspensions.

Jeff Davis is following policy regarding the reporting of suspensions.

Popp's Ferry is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 4 were not reported 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:

Gorenflo is posting the required historical documents.

Jeff Davis is posting the required historical documents.

Popp's Ferry is posting the required historical documents.

Teacher Endorsements

1. I determined whether teachers in the school have proper endorsements for the subjects they teach. As a result, I found the following:

At Gorenflo, all the teachers reviewed have proper endorsements for the subjects they teach.

At Jeff Davis, all the teachers reviewed have proper endorsements for the subjects they teach.



At Popp's Ferry, all the teachers reviewed have proper endorsements for the subjects they teach.

Note: OSA is aware that Process Standard 8.1 allows no more than 5% of FTE units, not including academic core subjects, to work outside of the area or areas of endorsement.

Textbooks

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:

Of the classes reviewed at Gorenflo, in 20 out of 20 classes, 369 out of 369 students were not assigned textbooks.

Of the classes reviewed at Jeff Davis, in 6 out of 20 classes, 313 out of 452 students were not assigned textbooks.

Of the classes reviewed at Popp's Ferry, in 4 out of 20 classes, 310 out of 397 students were not assigned textbooks.

Safety

1. I determined whether the district/schools are in compliance with all required safety laws and policies. As a result, I found the following:

District

Biloxi Public School District is not in compliance with all required safety laws and policies.

Schools

Gorenflo is in compliance with all required safety laws and policies.

Jeff Davis is not in compliance with all required safety laws and policies.

Popp's Ferry is not in compliance with all required safety laws and policies.

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:

Biloxi Public 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:



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

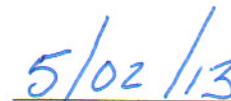
NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this 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 PO Box 3937, Brookhaven, MS 39603, **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



Biloxi Public Schools

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Arthur McMillan, Superintendent

May 6, 2013

Stacey Pickering, Auditor
Mississippi Office of the State Auditor
Performance Audit Division
P.O. Box 956
Jackson, MS 39205-0956

Mr. Pickering,

Beginning on Monday, April 17, 2013, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student and personnel data transmitted to the Mississippi Department of Education for the purpose of determining funding for Biloxi Public School District.

Please find Biloxi Public School District's response to the given findings.

Yours in Education,

Arthur McMillan
Superintendent

Student Enrollment:

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Gorenflo is not reporting the number of students enrolled accurately.

After investigating why we had 558 students enrolled but 559 were counted, we found that a student was counted twice. The student was pulled from one classroom for disciplinary reasons and sent to another classroom where he was counted again.

The district will ensure that there is no student movement during future head counts at any of the schools.

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

Jeff Davis is not following policy regarding student enrollment. Of the records reviewed, 8 out of 24 had missing, incomplete, or invalid proof of residency.

Popp's Ferry is not following policy regarding student enrollment. Of the records reviewed, 4 out of 31 had missing, incomplete, or invalid proof of residency.

The district will ensure that all enrollment information is collected and documented accurately in the student database system (INOW) and on the student cumulative folder. In addition, the parent's name will be required on the third party residency form.

4. I determined whether the 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 Jeff Davis, 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, 3 out of 24 student's information did not match information in the student package.

At Popp's Ferry, 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 31 student's information did not match information in the student package.

The district will ensure that all enrollment information is collected and documented accurately in the student database system (INOW) and on the student cumulative folder. A checklist will be created to ensure information match.

Student Attendance/Absenteeism:

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

Popp's Ferry is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 24 excuses did not comply with district and/or school policies.

The district will remove the redundant information required on a written excuse. This change will be reflected in handbook policy.

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:

Gorenflo is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 20 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Jeff Davis is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 23 out of 29 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Popp's Ferry is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 15 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

The district will implement a check and balance system where unexcused absences will be reported within the allotted time.

Reporting of Suspensions:

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

Popp's Ferry is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 4 were not reported to the school attendance officer when they occurred, as required by law.

This was an oversight on the part of the records clerk; however, a review training will be given on the audit findings, i.e. suspensions.

Textbooks:

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:

Of the classes reviewed at Gorenflo, in 20 out of 20 classes, 369 of 369 students were not assigned textbooks.

Of the classes reviewed at Jeff Davis, in 6 out of 20 classes, 313 of 452 students were not assigned textbooks.

Of the classes reviewed at Popp's Ferry, in 4 out of 20 classes, 310 of 397 students were not assigned textbooks.

In order to support the instructional classroom, a variety of resources are purchased and used such as website subscriptions, software, and workbooks. This district has found that textbooks often do not support the Mississippi Curriculum nor the Common Core Standards; therefore, we do not assign textbooks to students but use and send home as the current curriculum dictates. As we move forward, each student will be assigned and issued a textbook. Based on the *Textbook Administration Handbook* we are in compliance with how funds are to be used as defined by MDE.

Funds for the procurement of textbooks distributed through the Mississippi Department of Education must be used to purchase items that meet the definition of a textbook as stated in Section 37-43-1 of the Mississippi Code of 1972: "Textbook shall be defined as any medium or manual of instruction, which contains a systematic presentation of the principles of a subject and which constitutes a major instructional vehicle for that subject."

Safety:

1. I determined whether the district/schools are in compliance with all required safety laws and policies. As a result, I found the following:

District

Biloxi Public School District is not in compliance with all required safety laws and policies.

The safety laws and policies will be annually reviewed and updated within the district.

Schools

Jeff Davis is not in compliance with all required safety laws and policies.

Popp's Ferry is not in compliance with all required safety laws and policies.

The district will ensure that fire drills are conducted monthly as dictated by safety laws and policies.