



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 08, 2013

Canton Public School District

Beginning on Monday, February 25, 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:

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

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

Canton Public 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:

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

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

Canton Public High School The enrollment report ran on March 05, 2013 shows 864 children enrolled, and the head count performed on March 05, 2013 shows 863 enrolled.

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

McNeal Elementary School is not following policy regarding student enrollment. Of the records reviewed, 13 out of 25 had missing, incomplete, or invalid proof of residency.

Nichols Middle School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 19 had missing, incomplete, or invalid proof of residency.

Canton Public High School is not following policy regarding student enrollment. Of the records reviewed, 15 out of 27 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 McNeal 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, 4 out of 25 student's information **did not match** information in the student package.

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

At Canton Public High 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, 16 out of 27 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:

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

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

Canton Public 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:

McNeal Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 15 did not contain enough information to actually validate the excused absence; 1 out of 15 excuses did not comply with district and/or school policies.

Nichols Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 4 did not contain enough information to actually validate the excused absence; and 1 out of 4 did not have a valid excuse on file.

Canton Public High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 28 did not contain enough information to actually validate the excused absence; and 13 out of 28 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:

Canton Public High School, not all students selected met graduation requirements. Of the records reviewed, 4 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 Canton Public 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:

McNeal Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 19 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 19 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Nichols Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 14 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Canton Public High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 59 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 59 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:

McNeal Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Nichols Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Canton Public High School 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:

McNeal Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 suspensions was not coded as an unexcused absence, as required by law.

Nichols Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 4 were not reported to the school attendance officer when they occurred, as required by law.

Canton Public High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 9 out of 10 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:

McNeal Elementary School is not posting the required historical documents. Of the classrooms reviewed, 14 out of 27 did not have the required historical documents.

Nichols Middle School is not posting the required historical documents. Of the classrooms reviewed, 17 out of 26 did not have the required historical documents.

Canton Public High School is not posting the required historical documents. Of the classrooms reviewed, 41 out of 55 did not have 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 McNeal Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Nichols Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Canton Public High School, 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 McNeal Elementary School, in 20 out of 20 classes, 516 out of 516 students were not assigned textbooks.

Of the classes reviewed at Nichols Middle School, in 18 out of 20 classes, 198 out of 375 students were not assigned textbooks.

Of the classes reviewed at Canton Public High School, in 20 out of 20 classes, 123 out of 412 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

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

Schools

McNeal Elementary School is not in compliance with all required safety laws and policies.
Nichols Middle School is not in compliance with all required safety laws and policies.

Nichols Middle School is not in compliance with all required safety laws and policies.

Canton Public High School 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:

Canton Public School District has internal controls related to property but is not adhering to those controls. 7 out of 15 items reviewed did not follow the district's internal control procedures.

Vehicles

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

Canton 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 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.

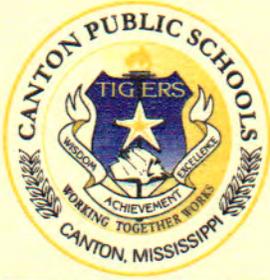
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



Superintendent Signature
(Assistant Superintendent)

3/8/13

Date
report due
March 29th



CANTON PUBLIC SCHOOL DISTRICT

Dwight J. Lockett, Sr., Ed. S., *Superintendent*

March 28, 2013

Ms. Earline Stewart
Mississippi Office of the State Auditor
P.O. Box 11183
Jackson, MS 39283

Re: District's Responses to Performance Audit

Enclosed find Canton Public School District's responses to the recent performance audit conducted in our school district in February 2013. Please note that the district's responses are indicated in **red**.

See Attachment(s)

I trust that our responses will adequately address the findings; however, should you require further information, please feel free to contact me.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Dwight J. Lockett, Sr.', is written over the typed name.

Dwight J. Lockett, Sr., Ed.S.
Superintendent of Education

"Working Together Works"

403 East Lincoln Street • Canton, MS 39046
Phone: 601-859-4110 • Fax: 601-859-4023
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**Canton Public School District Responses
State Auditor's Performance Audit Findings**

Student Enrollment

- 1. I determined whether there is written policy on enrollment requirements and procedures at each school. As a result, I found the following:**

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

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

Canton High School does have 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:**

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

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

Canton High School – the enrollment report ran on March 5, 2013 shows 864 children enrolled, and the head count performed on March 5, 2013 shows 863 enrolled.

District Response: The student that was missing at CHS was [REDACTED], a student who returned as a 5th year senior to retest on the SATP. He does not attend class all day. He only attends class during the 7th period because that is the only the class that he needs in order to graduate. The head count was taken prior to the 7th period when [REDACTED] was not scheduled to be at school.

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

McNeal Elementary School is not following policy regarding student enrollment. Of the records reviewed 13 out of 25 had missing, incomplete, or invalid proof of residency

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

Nichols Middle School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 19 had missing, incomplete, or invalid proof of residency

Canton High School is not following policy regarding student enrollment. Of the records reviewed, 15 out of 27 had missing, incomplete, or invalid proof of residency.

District Response: All of these records were corrected and the proper proof of residency was obtained from the parent/guardian.

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 McNeal 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, 4 out of 25 student's information did not match information in the student package.

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

At Canton High School, the selected student's information in the student package is not the same as the information kept in the student's records. Of the records reviewed 16 out of 27 student's information did not match information in the student package.

District Response: The information on the student records and student package (SAM7) has been corrected at McNeal Elementary School and at Canton High School.

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:

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

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

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

Canton 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:

McNeal Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 15 did not contain enough information to actually validate the excused absence; 1 out of 15 excuses did not comply with district and/or school policies.

Nichols Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 4 did not contain enough information to actually validate the excused absence; and 1 out of 4 did not have a valid excuse on file.

Canton High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 28 did not contain enough information to actually validate the excused absence; and 13 out of 28 did not have a valid excuse on file.

District Response: Schools will use a date stamp to validate when the excuse was submitted. Schools will send a letter home to parents clarifying the required information that must be submitted on excuses. (In order for an absence to be excused, the student must submit a note signed by the parent/legal guardian stating the reason for that absence. The student must present the excuse to the proper school official on the day the student returns to school. If no excuse is presented, the absence shall be considered unexcused.) The alternative school is required to maintain excuses on file, also. The information noted on this item concerning Nichols was actually for students at the alternative school

Graduation-This is only performed at schools with 12th grade

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

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

Canton High School- not all students selected met graduation requirements. Of the records reviewed, 4 out of 17 did not earn the minimum number of Carnegie units.

District Response: The 4 students in question graduated under the Career Pathways Option that only requires 21 credits. Upon board approval of this graduation option, a review of student records was conducted. As a result of this review, it was determined that 4 students qualified to graduate under the new Career Pathways Option. Therefore, based on that MDE approved and school board approved option, the students did meet the minimum requirement. Parent consent was secured as part of the district process for pursuing this option.

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

At Canton 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:**

McNeal Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed 12 out of 19 students reviewed were not reported to the

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 19 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Nichols Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed 5 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 14 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Canton High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed 12 out of 59 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 59 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

District Response: The school attendance clerks will run the reports for unexcused absences and email them to the superintendent's office daily. Superintendent's administrative assistant will print out the reports, date them and stamp them with the superintendent's signature. The reports will be scanned and emailed to the attendance officer (on the same day received from the schools or no later than the following day). Copies of each report are stored in the computer as well as hard copies with the email attached indicating when the reports were sent to the attendance officer.

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

McNeal Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Nichols Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Canton Public School District Responses State Auditor's Performance Audit Findings

Canton High School 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:

McNeal Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not coded as an unexcused absence, as required by law.

Nichols Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 9 out of 10 were not reported to the school attendance officer when they occurred, as required by law.

Canton High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 9 out of 10 were not reported to the school attendance officer when they occurred, as required by law.

District Response: McNeal Elementary School is coding all suspensions as unexcused. All schools will report suspensions daily (via fax or email) directly to the attendance officer as unexcused on the same day of the occurrence. A copy of the report will be submitted to the superintendent's office.

Posting of Historical Documents

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

McNeal Elementary School is not posting the required historical documents. Of the classrooms reviewed, 17 out of 26 did not have the required historical documents.

Canton Public School District Responses State Auditor's Performance Audit Findings

Nichols Middle School is not posting the required historical documents. Of the classrooms reviewed, 17 out of 26 did not have the required historical documents.

Canton High School is not posting the required historical documents. Of the classrooms reviewed, 17 out of 26 did not have the required historical documents.

District Response: The historical documents were not in the proper frame. Frames have been ordered and the historical documents will be posted as soon as the frames arrive.

Teacher Endorsement

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

At McNeal Elementary School, all teachers reviewed have proper endorsements for the subjects they teach.

At Nichols Middle School, all teachers reviewed have proper endorsements for the subjects they teach.

At Canton High School, all teachers reviewed have proper endorsements for the subjects they teach.

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 McNeal Elementary School, in 20 out of 20 classes, 516 out of 516 students were not assigned textbooks.

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

Of the classes reviewed at Nichols Middle School, in 18 out of 20 classes, 198 out of 375 students were not assigned textbooks.

Of the classes reviewed at Canton High School, in 20 out of 20 classes, 123 out of 412 students were not assigned textbooks.

District Response: McNeal Elementary is a K-2 school and their textbooks are consumable workbooks. Therefore, no hard back books could be accounted for during this audit because they are not applicable to this grade level. At Nichols Middle School and Canton High School, in some areas classroom sets were utilized and in some areas each student was issued a textbook.

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

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

Schools

McNeal Elementary School is not in compliance with all required safety laws and policies.

Nichols Middle School is not in compliance with all required safety laws and policies.

Canton High School is not in compliance with all required safety laws and policies.

**Canton Public School District Responses
State Auditor's Performance Audit Findings**

District Response: The district and school level safety plans had not been school board approved. They are on the board agenda to be approved on March 19, 2013. Schools will continue to conduct lock- downs and tornado drills twice per year and fire drills monthly.

Property and 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:

Canton Public School District has internal controls but is not adhering to those controls. 7 out of 15 items reviewed did not follow the district's internal control procedures.

District Response:

Transfer forms have been completed for the 7 items to document location changes. The district will ensure that internal control procedures related to property are followed.

Vehicles

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

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