



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 17, 2013

Choctaw County School District

Beginning on Monday, April 15, 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High do 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High are following policy regarding student enrollment.

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

At Weir Attendance Center, 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 17 student's information **did not match** information in the student package.

At Ackerman 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, 1 out of 21 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High do 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:

French Camp Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 11 excuses did not comply with district and/or school policies.

Weir Attendance Center is following policy regarding attendance and absenteeism.

Ackerman High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 21 excuses did not comply 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:

All students selected at Weir Attendance Center and Ackerman High School met graduation requirements.

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

At Weir Attendance Center and Ackerman 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:

French Camp Elementary School is following policy regarding the reporting of unexcused absences.

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

Ackerman High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 8 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 8 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High School's 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:

French Camp Elementary and Weir Attendance Center are following policy regarding the reporting of suspensions.

Ackerman High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 9 suspensions were not coded as an unexcused absence, 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:

French Camp Elementary, Weir Attendance Center, and Ackerman High are 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 French Camp Elementary, Weir Attendance Center, and Ackerman High, 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 French Camp Elementary School, 10 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Weir Attendance Center, 18 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Ackerman High School, 10 out of 20 classes did not assign textbooks to all student enrolled.



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

Choctaw County School District is not in compliance with all required safety laws and policies.

Schools

French Camp Elementary, Weir Attendance Center, and Ackerman High School are 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:

Choctaw County 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 2 out of 20 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:

Choctaw County 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 956, Jackson, MS 39205, **within one week from today**. If you have questions or comments, please feel free to contact me, 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



Of the classes reviewed at Ackerman High School, 10 out of 20 classes did not assign textbooks to all student enrolled.

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

Choctaw County School District is not in compliance with all required safety laws and policies.

Schools

French Camp Elementary, Weir Attendance Center, and Ackerman High School are 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:

Choctaw County 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 2 out of 20 items reviewed.

Vehicles

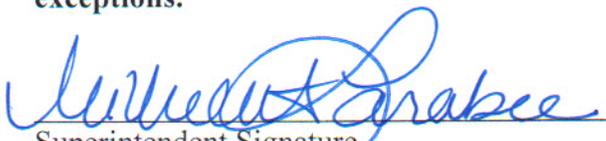
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By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.


 Superintendent Signature
 Assistant Superintendent

4/18/13
 Date



Choctaw County School District

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Ackerman, Mississippi 39735
Phone (662) 285-4022
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www.choctaw.k12.ms.us

Stewart G. Beard, Jr.
Superintendent of Education

On April 15 – 18, 2013 the Choctaw County School District was audited by the Office of the State Auditor. During this audit there were several findings. Please find listed below a response and corrective action plan for each of the findings.

In the section titled "Student Enrollment," the audit showed that at two schools, selected student information in the student package did not match the information kept in the student's cumulative record. The records in question were changed during the audit. In order that such a finding would not occur in the future, a member of the central office staff will conduct spot checks on records at each school twice per year. Additionally, any requests for information changes by parents will occur in both the student package and the student record at the same time.

In the section titled "Student Attendance/Absenteeism," the audit indicated that two schools were not following policy regarding attendance and absenteeism as listed in the Choctaw County School Student Handbook. There were three instances among the excuses pulled that all pertained to funerals. The policy in the Student Handbook states: "In case of special or unusual circumstances, parents must make arrangements with the school principal at least one (1) day before the planned absence. In cases of serious illness or death within the immediate family, absences may be excused if the principal is notified by way of telephone or personal contact by a parent of the student involved. Pre-approval must be obtained from the principal to be absent more than 1 day for a funeral." The three findings were due to students missing more than one day for a funeral without being preapproved. In order to correct this issue there will be a policy revision and change to the student handbook for the 2013-2014 school year.

In the section titled "School Attendance Reporting," two schools were found not to be reporting unexcused absences in a timely manner. The schools were not reporting students who accumulated 5 unexcused absences in 2 school or 5 calendar days to the school attendance officer. The individuals responsible for the reporting were educated about their responsibilities at that time and will email or fax reports of unexcused absences to the school attendance officer in a timely manner from this point forward.

In the section titled "Reporting of Suspensions," one school was found not to be in compliance with counting days of suspension as unexcused absences. In the instance in question, the first day of the suspension was not counted as an unexcused absence. The individual responsible was educated about the issue immediately. An extra step will be added to our district end of the month reporting checklist requiring the MSIS secretary at each school to cross-check suspensions and attendance. By doing this cross-check, the MSIS secretary will insure that all suspensions are coded as unexcused absences prior to the close of the month for reporting purposes.

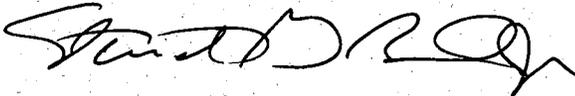
In the section titled "Textbooks," all schools audited were found to be out of compliance with the requirement that each child in the school be assigned a textbook in each applicable class. Due to current budgetary considerations, this is not a finding that is immediately correctable. Through the textbook adoption process over the next several years, the district will take all possible steps to insure that each child has a textbook in each applicable class.

In the section titled "Safety," audit indicated that the school district nor the schools were in compliance. As a result, the District and each school will revise the school safety plan to reflect the Mississippi School Safety Plan as found on the Mississippi Department of Education website. The revisions will occur during the summer of 2013. The new plan will be approved by the Choctaw County School Board and be in place for the 2013-2014 school year.

In the section titled "Property Internal Controls," the district office was found out of compliance on two items. These two errors were corrected immediately. Education occurred with the person responsible. The district determined how the errors occurred and such errors will not occur in the future.

Choctaw County School District has corrected many of these findings and will work through the remainder of this school year to correct the remaining findings.

Respectfully,



Stewart G. Beard Jr.

Superintendent