



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 9, 2013

Cleveland School District

Beginning on Thursday, December 13, 2012, 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:

East Side High, DM Smith Middle, and Nailor Elementary 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:

East Side High, DM Smith Middle, and Nailor Elementary 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:

East Side High is not following policy regarding student enrollment. Of the records reviewed, 18 out of 19 had missing, incomplete, or invalid proof of residency.

DM Smith Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 16 had missing, incomplete, or invalid proof of residency.

Nailor Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 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 East Side 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, 18 out of 19 student's information **did not match** information in the student package.



At DM Smith Middle, 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, 8 out of 16 student's information **did not match** information in the student package.

At Nailor 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, 9 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:

East Side High, DM Smith Middle, and Nailor Elementary 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:

East Side High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 15 did not contain enough information to actually validate the excused absence.

DM Smith Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 7 did not contain enough information to actually validate the excused absence and 1 out of 7 did not have a valid excuse on file.

Nailor Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 14 did not contain enough information to actually validate the excused absence and 7 out of 14 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:

At East Side High, not all students selected met graduation requirements. Of the records reviewed, 1 out of 6 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 East Side 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:



East Side High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

DM Smith Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 3 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Nailor Elementary is following policy regarding the reporting of 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:

East Side High and Nailor Elementary attendance officer is following policy regarding the reporting of unexcused absences.

At DM Smith Middle, I was unable to determine compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more 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:

East Side High is following policy regarding the reporting of suspensions.

I was unable to determine if DM Smith Middle is following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 6 were not reported to the school attendance officer when they occurred from the home school.

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

Posting of Historical Documents

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

East Side High is not posting the required historical documents. Of the classrooms reviewed, 11 out of 24 did not have the required historical documents.

DM Smith Middle is not posting the required historical documents. Of the classrooms reviewed, 14 out of 22 did not have the required historical documents.

Nailor Elementary is not posting the required historical documents. Of the classrooms reviewed, 14 out of 17 did not have the historical documents properly displayed.



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 East Side High, DM Smith Middle, and Nailor Elementary all the 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 East Side High, in 14 out of 20 classes, 276 out of 276 students were not individually assigned textbooks.

Of the classes reviewed at DM Smith Middle, in 14 out of 20 classes, 246 out of 246 students were not assigned textbooks.

Of the classes reviewed at Nailor Elementary, in 20 out of 20 classes, 404 out of 404 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

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

Schools

East Side High is not in compliance with all required safety laws and policies.

DM Smith Middle is not in compliance with all required safety laws and policies.

Nailor Elementary 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:

Cleveland School District does not have internal controls related to property. The inventory system/listing had the incorrect location for 11 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:

Cleveland 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 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.

Jacquelyn C. Shepper
Superintendent Signature

January 9, 2013
Date



Phone: 662-843-3529

Cleveland School District

305 MERRITT DRIVE
CLEVELAND, MISSISSIPPI 38732

Jacquelyn C. Thigpen, Ed.D.
Superintendent of Education
jthigpen@cleveland.k12.ms.us



Fax: 662-843-9731

January 14, 2013

Mrs. Karol Odom
P. O. Box 1151
Ackerman, MS 39735

Dear Mrs. Odom:

Please find enclosed the Cleveland School District's response to the Performance Audit conducted December 13, 2012 through January 9, 2013.

If I or my staff can be of any further assistance to you, do not hesitate to contact me at the phone number or e-mail address listed above.

Sincerely,

Jacquelyn C. Thigpen
Jacquelyn C. Thigpen

JCT/baj

Cleveland School District
Response to State Auditor's Performance Audit
December 13, 2012 – January 9, 2013

The Cleveland School District will implement the following changes in response to the findings:

1. Evaluate district policy for residency requirement regarding legal guardianship
2. Keep copies of proof of residency and attach to Cleveland School District Residency Registration Checklist (Attachment 1)
3. Continue to request parents submit update contact information i.e., address, phone number, etc...
4. Require school office personnel to stamp the date excuses are received for verification purposes
5. Review district policy regarding stated time (excuses will be accepted at 7:45 a.m. the day following the absence)
6. Use Graduation Credit Checklist recommended by Mississippi Department of Education in the fall of 2012 to ensure students have all necessary courses required for graduation (Attachment 2)
7. Require W. C. Robinson Achievement Center office personnel to communicate daily via email with home school of students absent or suspended
8. Post the required framed historical documents in all classrooms in all facilities
9. Ensure that each site has a Crisis Response Plan that outlines specific protocol for each school in addition to the district plan
10. The district is now using the web-based program in the AS400 that allows tracking of purchases from requisitions to payments
11. The district revised the Fixed Assets Manual in the fall of 2012 and created forms that are to be used when transferring property from one location to another (Attachment 3A and 3B)

The Cleveland School District Board of Trustees, in collaboration with the Mississippi School Boards Association, has begun revising its board policies and the outlined policy issues will be addressed.

The Cleveland School District staff would like to thank Mrs. Karol Odom for the courteous and professional manner in which she conducted and reviewed the data related to this audit.

Attachment 1

CLEVELAND SCHOOL DISTRICT
RESIDENCY REGISTRATION CHECKLIST
FOR DISTRICT USE ONLY

_____ **SCHOOL YEAR**

Student Name: _____

Parent Name: _____

Legal Guardian Name: _____

Other Adult with whom child lives: _____

Parent/Guardian/Other Adult Address: _____

(P.O. Boxes cannot be accepted as proof of residency.)

Telephone Number: _____

_____ A. Documents provided to me by Parent, Legal Guardian, Other Adult, or students
(Minimum of two required of all students.)

- _____ 1. Filed Homestead Exemption Application Form
- _____ 2. Mortgage Documents or Property Deed
- _____ 3. Apartment or Home Lease
- _____ 4. Current Utility Bills (lights, gas, water, cable)
- _____ 5. Automobile Registration
- _____ 6. Affidavit of Residency – good for thirty (30) days only
- _____ 7. Other Documentation which will objectively and unequivocally establish that the parent / legal guardian resides within the school district. **Explain the Other Documentation provided.**

_____ B. Student is living with legal guardian and a certified copy of the Court Decree, or petition if pending, was received declaring the district resident to be the legal guardian of the student and further declaring that the guardianship was formed for a purpose other than establishing residency for school district attendance purposes.

_____ C. Student is living with an adult other than parent or legal guardian and the adult has provided a sworn affidavit stating his/her relationship to the student, and that the student will be living in his/her home full time and fully explaining the reasons (other than school attendance zone or district preference) for this arrangement and the School Board or its designee has made the necessary factual determination under II. 1 (c) (2) of the State Residency Verification Procedures.

_____ DATE

_____ SIGNATURE OF SCHOOL DISTRICT REPRESENTATIVE

Attachment 2

Attachments

3A and 3B

**Cleveland School District
Assignment of Fixed Assets
(Hand Receipt)**

Use this form when TEMPORARILY re-locating an item such as for Technology Repair, etc.

To: Property Manager

From: _____ Date: _____
(Employee's Name)

This is to verify that I have the equipment listed below and I am using it to conduct official school district business.

Description of Item	Serial Number of Item	Fixed Asset Number

Signature of Employee moving equipment: _____

Signature of Campus Principal: _____

Date Returned: _____

Campus Return Signature: _____