



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 21, 2013

Columbus Municipal School District

Beginning on Monday, April 1, 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:

Columbus Middle, Franklin Academy, and Fairview 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:

Columbus Middle, Franklin Academy, and Fairview 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:

Columbus Middle is not following policy regarding student enrollment. Of the records reviewed, 25 out of 29 had missing, incomplete, or invalid proof of residency.

Franklin Academy is not following policy regarding student enrollment. Of the records reviewed, 10 out of 23 had missing, incomplete, or invalid proof of residency.

Fairview Elementary is not following policy regarding student enrollment. Of the records reviewed, 11 out of 15 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 Columbus 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, 18 out of 29 student's information **did not match** information in the student package.



At Franklin Academy, 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, 12 out of 23 student's information **did not match** information in the student package.

At Fairview 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 15 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:

Columbus Middle, Franklin Academy, and Fairview 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:

Columbus Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 28 excuses did not comply with district and/or school policies; and 1 out of 28 did not have a valid excuse on file.

Franklin Academy is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 20 did not contain enough information to actually validate the excused absence; and 4 out of 20 did not have a valid excuse on file.

Fairview Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 16 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:

Columbus Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 16 out of 21 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Franklin Academy is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 10 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Fairview Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 7 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:

Columbus Middle, Franklin Academy, and Fairview Elementary attendance officers are 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:

Columbus Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 6 were not reported to the school attendance officer when they occurred and 3 out of 6 suspensions were not coded as an absence, as required by law.

Franklin Academy and Fairview Elementary are following policy regarding the reporting of suspensions.

Posting of Historical Documents

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

Columbus Middle is not posting the required historical documents. Of the classrooms reviewed, 5 out of 39 did not have the required historical documents.

Franklin Academy and Fairview Elementary 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 Columbus Middle, Franklin Academy, and Fairview 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 Columbus Middle in 8 classes, 53 students were not assigned textbooks.

Of the classes reviewed at Franklin Academy in 14 classes, 340 students were not assigned textbooks.

Of the classes reviewed at Fairview Elementary in 10 classes, 222 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

Columbus Municipal District is not in compliance with all required safety laws and policies.

Schools

Columbus Middle, Franklin Academy, and Fairview Elementary 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:

Columbus Municipal School District has internal controls related to property but is not adhering to those controls; 9 out of 12 purchase orders 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:

Columbus Municipal 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 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.

Superintendent Signature

Date



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

Columbus Municipal District is not in compliance with all required safety laws and policies.

Schools

Columbus Middle, Franklin Academy, and Fairview Elementary 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:

Columbus Municipal School District has internal controls related to property but is not adhering to those controls; 9 out of 12 purchase orders 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:

Columbus Municipal 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 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.

Superintendent Signature

Date