



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 8, 2013

Corinth School District

Beginning on Tuesday, February 19, 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:

Corinth High, Middle and 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:

Corinth Middle and 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:

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

Corinth Middle is not following policy regarding student enrollment. Of the records reviewed, 22 out of 23 had missing, incomplete, or invalid proof of residency.

Corinth Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 36 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 Corinth 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, 14 out of 29 student's information **did not match** information in the student package.



At Corinth 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, 17 out of 23 student's information **did not match** information in the student package.

At Corinth 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, 16 out of 36 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:

Corinth High, Middle and 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:

Corinth High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 24 did not contain enough information to actually validate the excused absence; and 2 out of 24 did not have a valid excuse on file.

Corinth Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 19 out of 20 did not contain enough information to actually validate the excused absence; and 1 out of 20 did not have a valid excuse on file.

Corinth Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 9 did not contain enough information to actually validate the excused absence.

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 Corinth High, not all students selected met graduation requirements. Of the records reviewed, 2 out of 10 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 Corinth High, all graduation records were not complete. Of the records reviewed, 10 out of 10 of student's records reviewed did not have completed Summary of High School Units.

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:



Corinth High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

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

Corinth Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 15 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 12 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:

Corinth High, Middle and Elementary 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:

Corinth High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer when it occurred, as required by law.

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

Corinth 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:

Corinth High and Elementary are posting the required historical documents.

Corinth Middle is not posting the required historical documents. Of the classrooms reviewed, 7 out of 38 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 Corinth High, Middle and 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 Corinth High, in 11 out of 20 classes, 248 out of 248 students were not assigned textbooks.

Of the classes reviewed at Corinth Middle, in 14 out of 20 classes, 393 out of 393 students were not assigned textbooks.

Of the classes reviewed at Corinth Elementary, in 12 out of 20 classes, 246 out of 246 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

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

Schools

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

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

Corinth 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:

Corinth School District has internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 7 out of 19 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:

Corinth 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.

Edward Lee Childers
Superintendent Signature

4/9/13
Date