



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 05, 2013

Durant School District

Beginning on Thursday, January 31, 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:

Durant Public 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:

Durant Public School is 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:

Durant Public School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 29 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 Durant Public 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, 6 out of 29 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:

Durant Public 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:

Durant Public School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 16 out of 17 did not contain enough information to actually validate the excused absence and 1 out of 17 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:

All students selected at Durant Public School met graduation requirements.

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

At Durant Public 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:

Durant Public School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 12 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 12 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:

Durant Public 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:

Durant Public School 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 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:

Durant Public School is not posting the required historical documents. Of the classrooms reviewed, 2 out of 44 did not have the required historical documents; and 19 out of 44 did not have the required 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 Durant Public 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 Durant Public School, in 20 out of 20 classes, 273 out of 273 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

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

Schools

Durant Public 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:

Durant Public School District has internal controls related to property but is not adhering to those controls. 3 out of 10 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 2 out of 10 items reviewed.

Vehicles

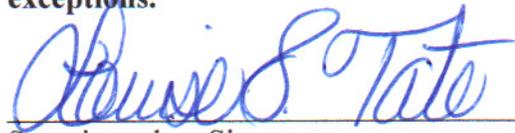
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Durant School District did not have any vehicles to review for the district.

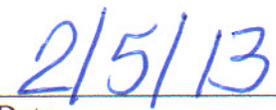
NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this 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.

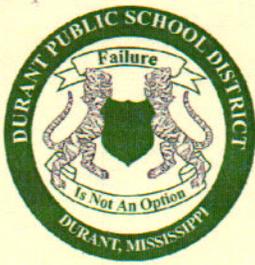
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



 Superintendent Signature



 Date



Durant Public School District

Developing Performing Succeeding

Louise Sanders-Tate, Superintendent

Board of Trustees:
Thomas Land, President
Louise Winters, Vice President
Lillian Mitchell, Secretary
Rena Pritchard
Tremain Johnson
Ben Piazza, Board Attorney

Durant Public School District Audit Responses

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:

Durant Public School does have a written policy on enrollment requirements and procedures.

Response: This area does not require a response; Durant Public School is in compliance.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Durant Public School is reporting the number of students enrolled accurately.

Response: This area does not require a response; Durant Public School is in compliance.

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

Durant Public School is not following policy regarding student enrollment. Of the records review, 6 out of 29 had missing, incomplete, or invalid proof of residency.

Response: We have corrected this.

4. I determined whether the selected student's information 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 Durant Public 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, 6 out of 29 student's information **did not match** information in the student package.

Response: We have corrected this.

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:

Durant Public School does have a written policy on monitoring and reporting student absences.

Response: This area does not require a response; Durant Public School is in compliance.

"Failure is not an Option"

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

Durant Public School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 16 out of 17 did not contain enough information to actually validate the excused absence and 1 out of 17 did not have a valid excuse on file.

Response: Durant Public School District will review Student Handbook for policy change.

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 Durant Public School met graduation requirements.

Response: This area does not require a response; Durant Public School is in compliance.

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

At Durant Public School, all graduation records were complete.

Response: This area does not require a response; Durant Public School is in compliance.

School Attendance Reporting

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

Durant Public School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 12 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Response: Durant Public School District will review Student Handbook for policy change.

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

Durant Public School attendance officer is following policy regarding the reporting of unexcused absences.

Response: This area does not require a response; Durant Public School is in compliance.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Durant Public School 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 they occurred, as required by law.

Response: Response: Durant Public School District will review Student Handbook for policy change.

Posting of Historical Documents

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

Durant Public School is not posing the required historical documents. Of the classrooms reviewed 2 out of 44 did not have the required historical documents; and 19 out of 44 did not have the required historical documents properly displayed.

Response: Durant Public School District will order frames to frame the historical documents.

Teacher Endorsements

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

At Durant Public School, all the teachers reviewed have proper endorsements for the subjects they teach.

Response: This area does not require a response; Durant Public School is in compliance.

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 Durant Public School, in 20 out of 20 classes, 273 out of 273 students were not assigned textbooks.

Response: Classroom sets and/or other material is being used in the classroom.

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

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

Response: Durant Public School District is updating the School Occupational Safety and Crisis Response Plan to be approved by the Board of Trustee.

School

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

Response: Durant Public School District is updating the School Occupational Safety and Crisis Response Plan to be approved by the Board of Trustee.