



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 21, 2013

Forest Municipal School District

Beginning on Wednesday, February 13, 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:

Forest Elementary School does have a written policy on enrollment requirements and procedures.

Hawkins Middle School does have a written policy on enrollment requirements and procedures.

Forest High 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:

Forest Elementary School is reporting the number of students enrolled accurately.

Hawkins Middle School is reporting the number of students enrolled accurately.

Forest High 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:

Forest Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 35 had missing, incomplete, or invalid proof of residency.

Hawkins Middle School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 21 had missing, incomplete, or invalid proof of residency.

Forest High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 19 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 Forest Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Hawkins Middle 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, 5 out of 21 student's information **did not match** information in the student package.

At Forest High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

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:

Forest Elementary School does have a written policy on monitoring and reporting student absences.

Hawkins Middle School does have a written policy on monitoring and reporting student absences.

Forest High 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:

Forest Elementary School is following policy regarding attendance and absenteeism.

Hawkins Middle School is following policy regarding attendance and absenteeism.

Forest High School is following policy regarding attendance and absenteeism.

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 Forest High School met graduation requirements.

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

At Forest 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:

Forest Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Hawkins Middle School is following policy regarding the reporting of unexcused absences.

Forest High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 students reviewed was 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:

Forest Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Hawkins Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Forest High 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:

Forest Elementary School is following policy regarding the reporting of suspensions.

Hawkins Middle School is following policy regarding the reporting of suspensions.

Forest High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 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:

Forest Elementary School is posting the required historical documents.



Hawkins Middle School is posting the required historical documents.

Forest High School is 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 Forest Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Hawkins Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Forest High 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 Forest Elementary School, in 20 out of 20 classes, 308 out of 397 students were not assigned textbooks.

Of the classes reviewed at Hawkins Middle School, in 18 out of 20 classes, 250 out of 292 students were not assigned textbooks.

Of the classes reviewed at Forest High School, in 18 out of 20 classes, 93 out of 282 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

Forest Municipal School District is in compliance with all required safety laws and policies.

Schools

Forest Elementary School is not in compliance with all required safety laws and policies.

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



Forest High 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:

Forest Municipal School District has internal controls related to property but is not adhering to those controls. 4 out of 15 items reviewed did not follow the district's internal control procedures; the information on the purchase order did not match the information in the inventory system for 4 out of 15 items reviewed; and the inventory system/listing had the incorrect location for 1 out of 15 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:

Forest 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 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

2/21/2013

Date

Forest Municipal School District

◆ 325 Cleveland Street ◆ Forest, Mississippi 39074 ◆
◆ Office: (601) 469-3250 ◆ FAX: 601-469-3101 ◆

Dr. Joseph White
Superintendent

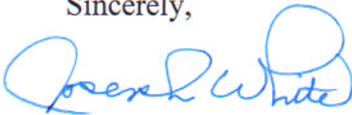
February 26, 2013

Earlene Stewart
Mississippi Office of the State Auditor
Performance Audit Division
Post Office Box 11183
Jackson, MS 39283

Dear Ms. Stewart,

Please find attached the required response to the audit findings submitted to the Forest Municipal School District on February 21, 2013. If additional information is required, please feel free to contact us.

Sincerely,



Joseph White
Superintendent

Student Enrollment

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

Forest Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 35 had missing, incomplete, or invalid proof of residency.

Forest Elementary School has corrected the proof of residency for the 1 student identified.

Hawkins Middle School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 21 had missing, incomplete, or invalid proof of residency.

Hawkins Middle School has corrected the proof of residency for the 3 students identified.

Forest High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 19 had missing, incomplete, or invalid proof of residency.

Forest High School has corrected the proof of residency for the 3 students identified.

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 Hawkins Middle 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, 5 out of 21 student's information did not match information in the student package.

Hawkins Middle School has corrected the mismatched information for the 5 students identified.

In addition to correcting the specific errors identified in the audit, we are reviewing district policies and procedures to determine if changes are needed to reduce the opportunity for errors in the future.

School Attendance Reporting

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

Forest Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Forest Elementary School personnel will review policies and procedures related to reporting unexcused absences and make the necessary adjustments in the reporting process to ensure proper reporting.

Forest High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 students reviewed was not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Forest High School personnel will review policies and procedures related to reporting unexcused absences and make the necessary adjustments in the reporting process to ensure proper reporting.

District and school administrators will review district policies and procedures to determine if changes are needed to reduce the opportunity for errors in the future.

Reporting of Suspensions

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

Forest High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 was not reported to the school attendance officer when they occurred, as required by law.

Forest High School personnel will review policies and procedures related to reporting suspension and make the necessary adjustments in the reporting process to ensure proper reporting.

District and school administrators will review district policies and procedures to determine if changes are needed to reduce the opportunity for errors in the future.

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 Forest Elementary School, in 20 out of 20 classes, 308 out of 397 students were not assigned textbooks.

Forest Elementary School currently provides high quality instructional materials for every student. In some situations a classroom set of books with workbooks is more cost effective than purchasing a textbook for every student. We do not plan to purchase any new textbooks until the new common core curriculum is fully implemented in the state of Mississippi.

Of the classes reviewed at Hawkins Middle School, in 18 out of 20 classes, 250 out of 292 students were not assigned textbooks.

Hawkins Middle School currently provides high quality instructional materials for every student. In some situations a classroom set of books with workbooks is more cost effective than purchasing a textbook for every student. We do not plan to purchase any new textbooks until the new common core curriculum is fully implemented in the state of Mississippi.

Of the classes reviewed at Forest High School, in 18 out of 20 classes, 93 out of 282 students were not assigned textbooks.

Forest High School currently provides high quality instructional materials for every student. In some situations a classroom set of books with workbooks is more cost effective than purchasing a textbook for every student. We do not plan to purchase any new textbooks until the new common core curriculum is fully implemented in the state of Mississippi.

Safety

1. I determined whether district/schools are in compliance with all required safety laws and policies. As a result, I found the following:

Forest Elementary School is not in compliance with all required safety laws and policies.

Forest Elementary School (FES) will modify the school safety plan to include details specific to the FES campus. The Fire Drill plan will be modified to include one fire drill for each month that school is in session.

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

Hawkins Middle School (HMS) will modify the school safety plan to include details specific to the HMS campus. The Fire Drill plan will be modified to include one fire drill for each month that school is in session.

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

Forest High School (FHS) will modify the school safety plan to include details specific to the FHS campus. The Fire Drill plan will be modified to include one fire drill for each month that school is in session.

District and school administrators will review district and school safety policies and procedures to determine if changes are needed to reduce the opportunity for errors in the future.

Property Internal Controls

1. I determined whether district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Forest Municipal School District has internal controls related to property but is not adhering to those controls. 4 out of 15 items reviewed did not follow the district's internal control procedures; the information on the purchase order did not match the information in the inventory system for 4 out of 15 items reviewed; and the inventory system/listing had the incorrect location for 1 out of 15 items reviewed.

We will review our current procedures related to Property Internal Controls and make changes to insure that the discrepancies that were identified will not happen in the future. We will be certain that all schools are aware of the proper procedures for moving and inventorying assets.