



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

5/2/13

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**Greene County School District**

Beginning on Monday, April 29, 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:

McLain Elementary, Leakesville Jr. High, and Greene County High Schools do have 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:

McLain Elementary, Leakesville Jr. High, and Greene County High Schools 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:

McLain Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 10 had missing, incomplete, or invalid proof of residency.

Leakesville Jr. High is not following policy regarding student enrollment. Of the records reviewed, 1 out of 23 had missing, incomplete, or invalid proof of residency.

Greene County High School is following policy regarding student enrollment.

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 McLain Elementary 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, 3 out of 10 student's information **did not match** information in the student package.

At Leakesville Jr. High 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, 2 out of 23 student's information **did not match** information in the student package.



At Greene County High 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, 2 out of 28 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:

McLain Elementary, Leakesville Jr. High, and Greene County High Schools do 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:

McLain Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 18 did not have a valid excuse on file.

Leakesville Jr. High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 32 excuses did not comply with district and/or school policies and 2 out of 32 did not have a valid excuse on file.

Greene County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 29 excuses did not comply with district and/or school policies.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Greene County High School met graduation requirements.

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

At Greene County High School, 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:

McLain Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Leakesville Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 16 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Greene County High School 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:

McLain Elementary, Leakesville Jr. High, and Greene County High Schools' 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:

McLain Elementary and Greene County High Schools are following policy regarding the reporting of suspensions.

Leakesville Jr. High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 suspensions were not coded as an unexcused absence, as required by law.

### **Posting of Historical Documents**

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

McLain Elementary, Leakesville Jr. High, and Greene County High Schools 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 McLain Elementary, Leakesville Jr. High, and Greene County High Schools, 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 McLain Elementary School, 3 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Leakesville Jr. High School, 18 out of 20 classes did not assign textbooks to all students enrolled.



Of the classes reviewed at Greene County High School, 11 out of 20 classes did not assigned textbooks to all students enrolled.

**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

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

Schools

McLain Elementary and Leakesville Jr. High Schools are not in compliance with all required safety laws and policies.

Greene County High School is 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:

Greene County School District has internal controls related to property and is adhering to those controls.

**Vehicles**

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

Greene County 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 956, Jackson, MS 39205, **within one week from today**. If you have questions or comments, please feel free to contact me, 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



*Richard Fleming*  
Superintendent Signature

*5/2/13*  
Date

# GREENE COUNTY SCHOOL DISTRICT

Richard Fleming, Superintendent of Education

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Board of Education: Gerald Denmark, Keith Elmore, Curtis Hill, Sue Eubanks, and Melbern Williams

May 3, 2013

Keyla Bradford  
Office of the State Auditor  
P.O. Box 956  
Jackson, MS 39205-0956

Ms Bradford:

Please accept this letter of response to the audit conducted April 29 – May 2, 2013 in the Greene County School District.

Student Enrollment: 3 – McLain Elementary and Leakesville Jr. High Schools are not following policy regarding student enrollment due to missing, incomplete, or invalid proof of residency-discussed process for training employees on updating residency information.

Student Enrollment: 4 – McLain Elementary, Leakesville Jr. High, and Greene County High Schools selected student's information in the student package **is not the same** as the information kept in the student's record-discussed process for data entry personnel in student package to communicate with student's record entry personnel.

Student Attendance/Absenteeism: 2 – McLain Elementary, Leakesville Jr. High, and Greene County High Schools are not following policy regarding attendance and absenteeism-discussed importance of complete written documentation on excuses and documentation must comply with district and/or school policies.

Graduation: 2 – Greene County High School graduation records were not complete-discussed completing records in a timely manner.

School Attendance Reporting: 1 – McLain Elementary and Leakesville Jr. High Schools are not following policy regarding the reporting of unexcused absences-discussed the importance of reporting unexcused absences in a timely manner and the schools responsibility of contacting the district attendance officer.

Reporting of Suspensions: Leakesville Jr. High School is not following policy regarding the reporting of suspensions - discussed verifying the coding of unexcused absences correctly.

Textbooks: 1 – McLain Elementary, Leakesville Jr. High, and Greene County High School did not assign a textbook in each applicable class-discussed state policy and changes in curriculum and technology.

Safety: Greene County School District, McLain Elementary, and Leakesville Jr. High Schools are not in compliance with all required safety laws and policies-will review, revise, and implement necessary actions needed to be in compliance.

Respectfully submitted,

A handwritten signature in cursive script that reads "Richard Fleming".

Richard Fleming, Superintendent  
Greene County School District