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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 19, 2013

Hancock County School District

Beginning on Monday, April 8, 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:

   East Hancock Elem. does have a written policy on enrollment requirements and procedures.

   West Hancock Elem. does have a written policy on enrollment requirements and procedures.

   Hancock Mid. 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:

   East Hancock Elem. is reporting the number of students enrolled accurately.

   West Hancock Elem. is reporting the number of students enrolled accurately.

   Hancock Mid. 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:

   East Hancock Elem. is not following policy regarding student enrollment. Of the records reviewed, 8 out of 31 had missing, incomplete, or invalid proof of residency.

   West Hancock Elem. is not following policy regarding student enrollment. Of the records reviewed, 12 out of 19 had missing, incomplete, or invalid proof of residency.

   Hancock Mid. is not following policy regarding student enrollment. Of the records reviewed, 25 out of 40 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 East Hancock Elem., 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, 1 out of 31 student's information **did not match** information in the student package.

At West Hancock Elem., 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 19 student's information **did not match** information in the student package.

At Hancock Mid., 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, 7 out of 40 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:

   East Hancock Elem. does have a written policy on monitoring and reporting student absences.

   West Hancock Elem. does have a written policy on monitoring and reporting student absences.

   Hancock Mid. 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:

   East Hancock Elem. is following policy regarding attendance and absenteeism.

   West Hancock Elem. School is following policy regarding attendance and absenteeism

   Hancock Mid. is following policy regarding attendance and absenteeism.

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:

   East Hancock Elem. is following policy regarding the reporting of unexcused absences.

   West Hancock Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 18 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 18 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

   Hancock Mid. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 35 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 7 out of 35 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:

   East Hancock Elem. attendance officer is following policy regarding the reporting of unexcused absences.

   West Hancock Elem. attendance officer is following policy regarding the reporting of unexcused absences.

   Hancock Mid. 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:

   East Hancock Elem. is following policy regarding the reporting of suspensions.

   West Hancock Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 were not reported to the school attendance officer when they occurred and 1 out of 5 suspensions were not coded as an unexcused absence, as required by law.

   Hancock Mid. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was not reported to the school attendance officer when they occurred.

Posting of Historical Documents

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

   East Hancock Elem. is posting the required historical documents.

   West Hancock Elem. is posting the required historical documents.

   Hancock Mid. 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 East Hancock Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At West Hancock Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Hancock Mid., 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 East Hancock Elem., all students were assigned textbooks.

   Of the classes reviewed at West Hancock Elem., in 4 out of 20 classes, 347 out of 444 students were not assigned textbooks.

   Of the classes reviewed at Hancock Mid., in 20 out of 20 classes, 402 out of 402 students were issued handouts to create a JBHM (Math and Science Binder Materials). Only 89 out of 1083 students were assigned textbooks through the library.

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
   Hancock County is not in compliance with all required safety laws and policies.

   Schools
   East Hancock Elem. is not in compliance with all required safety laws and policies.

   West Hancock Elem. is not in compliance with all required safety laws and policies.

   Hancock Mid. 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:

   Hancock 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:

Hancock County School District is not following policy regarding the marking of district vehicles. 1 out 10 vehicles reviewed was not marked as specified by law.

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. 3937, Brookhaven, MS 39603, **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.

Alan Declaux
Superintendent Signature

4-19-13
Date

Hancock County School District
Alan Dedeaux, Superintendent of Education

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May 31, 2013

Mr. Clint Robinson
P.O. Box 3937
Brookhaven, MS 39603

Dear Mr. Robinson:

Our responses have taken some extra time due to coordinating a meeting between our district administration, our school district attendance officer and the county/state attendance officer. The following responses are given as follow-up regarding the Performance Audit Division's recent visit:

Student Enrollment:

Section 3 Response:

The Hancock County School District will require the following:

1. **One** of the following:
   - Mortgage document or property deed
   - Apartment or home lease
   - Affidavit and/or personal visit by a designated district employee

   When an address change occurs, the student/guardian/parent will need to supply a new proof from the list above. This item can remain on file for subsequent school years if the address does not change.

2. **Two** of the following: (both of these will be required each school year)
   - Utility Bill from the most recent month at the time of registration
   - Current driver's license
   - Voting precinct card
   - Automobile registration
   - Other documentation that will objectively and unequivocally establish the Parent/guardian resides within the school district

If applicable, a certified copy of filed petition for guardianship if pending and final decree when granted.

We feel the above requirements will ensure that we have valid proof of residency for each student.

Section 4 Response:
The Hancock County School District will have a district-wide initiative to solicit information regarding changes in address and phone number at regular intervals on report cards. This will communicate the importance of updates from parents to the school.

When additional space on a cumulative record is needed for a Department of Human Services (DHS) custody case involving a student, the school will place the DHS temporary guardianship in the cumulative folder.

Student Attendance Reporting
Section 1 Response:
This violation was due to the fact that excessive absences were being reported to the county attendance on the same day; thus students checking in late may have been reported absent. To correct this situation, we will report excessive absences on the next school day after an absence of 5, 10, or 12 unexcused absence.

Reporting of Suspensions
Section 1 Response
The site principal will designate someone to confirm that ALL out of school suspensions be coded properly in SAMS and on the daily absentee sheet. There should be no partial day suspensions.

Textbooks
Section 1 Response
Book sheets or cards with the parent/guardian contract will be required of ALL district schools for the purpose of tracking the distribution and collection of textbooks for all students. It will be the responsibility of the teacher to document all appropriate information. It should be updated during the school year as needed and kept by the school at the year's end. The administration should include this as part of the opening and closing of school procedures as well as part of the evaluation and paperwork process.

Safety
Section 1 Response
All school principals are required to place on the school calendar for monthly fire drills. If the weather does not permit a drill to occur an alternate date will be scheduled.

Vehicles
Section 1 Response
The vehicle in question has been scheduled for detailing of the appropriate lettering. The task is complete. We will continue to have all new inventory properly detailed.

I hope these have addressed all required exceptions. If I may be of further assistance, do not hesitate to contact me.

Respectfully submitted,

Alan Dedeaux