



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 29, 2013

Harrison 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:

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

Orange Grove Elem. does have a written policy on enrollment requirements and procedures.

Three Rivers Elem. 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:

Lyman Elem. is reporting the number of students enrolled accurately.

Orange Grove Elem. is reporting the number of students enrolled accurately.

Three Rivers Elem. 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:

Lyman Elem. is not following policy regarding student enrollment. Of the records reviewed, 5 out of 33 had missing, incomplete, or invalid proof of residency.

Orange Grove Elem. is not following policy regarding student enrollment. Of the records reviewed, 2 out of 20 had missing, incomplete, or invalid proof of residency.

Three Rivers Elem. is not following policy regarding student enrollment. Of the records reviewed, 1 out of 37 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 Lyman 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, 12 out of 33 student's information **did not match** information in the student package.

At Orange Grove 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, 7 out of 20 student's information **did not match** information in the student package.

At Three Rivers 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, 11 out of 37 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:

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

Orange Grove Elem. does have a written policy on monitoring and reporting student absences.

Three Rivers Elem. 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:

Lyman Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 29 did not contain enough information to actually validate the excused absence; 2 out of 29 excuses did not comply with district and/or school policies; and 2 out of 29 did not have a valid excuse on file.

Orange Grove Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 12 did not contain enough information to actually validate the excused absence; 1 out of 12 excuses did not comply with district and/or school policies; and 1 out of 12 did not have a valid excuse on file.

Three Rivers Elem. 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:

Lyman Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 24 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 19 out of 24 students



reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Orange Grove Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 12 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Three Rivers Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 16 out of 24 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:

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

Orange Grove Elem. attendance officer is following policy regarding the reporting of unexcused absences.

Three Rivers Elem. attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 24 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more 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:

Lyman Elem. is following policy regarding the reporting of suspensions.

Orange Grove Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 8 were not reported to the school attendance officer when they occurred, as required by law.

Three Rivers Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 4 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:

Lyman Elem. is posting the required historical documents.

Orange Grove Elem. is posting the required historical documents.



Three Rivers Elem. 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 Lyman Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Orange Grove Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Three Rivers Elem., 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 Lyman Elem., in 11 out of 20 classes, 249 out of 439 students were not assigned textbooks.

Of the classes reviewed at Orange Grove Elem., in 20 out of 20 classes, 155 out of 425 students were not assigned textbooks.

Of the classes reviewed at Three Rivers Elem., all students were 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

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

Schools

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

Orange Grove Elem. is not in compliance with all required safety laws and policies.

Three Rivers Elem. 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:



Harrison County School District has internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets. 1 out of 47 vehicles reviewed was unaccounted for.

Vehicles

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

Harrison County School District is not following policy regarding the marking of district vehicles. 1 out of 47 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. Box 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.



Superintendent Signature

5/29/13

Date

Harrison County School District

Henry A. Arledge
SUPERINTENDENT OF EDUCATION

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Gulfport, Mississippi 39503
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E. Mitchell King
ASSISTANT SUPERINTENDENT

June 3, 2013

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

Re: Mississippi State Audit conducted by Clint Robinson May 6, 2013 – May 7, 2013
Correction Action Plan based on Results

Student Enrollment

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

Lyman Elem. is not following policy regarding student enrollment. Of the records reviewed, 5 out of 33 had missing, incomplete, or invalid proof of residency.

Orange Grove Elem. is not following policy regarding student enrollment. Of the records reviewed, 2 out of 20 had missing, incomplete, or invalid proof of residency.

Three Rivers Elem. is not following policy regarding student enrollment. Of the records reviewed, 1 out of 37 had missing, incomplete, or invalid proof of residency.

Corrective Action: The District will continue to conduct staff training on district policy regarding proof of residency and enrollment requirements. Administrators at each school will ensure that district policies will be followed. The records clerk at each school will verify that each record has two valid proofs of residency during the verification process.

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 Lyman 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, 12 out of 33 student's information **did not match** information in the student package.

At Orange Grove 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, 7 out of 20 student's information **did not match** information in the student package.

At Three Rivers 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, 11 out of 37 student's information **did not match** information in the student package.

Corrective Action: The administrators will ensure that teachers are required to verify the information in the cumulative folder and update information as needed each nine weeks. Professional development training will be continued.

Student Attendance/Absenteeism

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

Lyman Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 29 did not contain enough information to actually validate the excused absence; 2 out of 29 excuses did not comply with district and/or school policies; and 2 out of 29 did not have a valid excuse on file.

Orange Grove Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 12 did not contain enough information to actually validate the excused absence; 1 out of 12 excuses did not comply with district and/or school policies; and 1 out of 12 did not have a valid excuse on file.

Three Rivers Elem. is following policy regarding attendance and absenteeism.

Corrective Action:

The administrators will ensure that the district policy is followed. Professional development will be continued.

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:

Lyman Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 24 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 19 out of 24 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Orange Grove Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 12 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Three Rivers Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 16 out of 24 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Corrective Action:

The District will ensure that the Attendance Clerk is reporting to the attendance officer all students with excessive absences as they reach 5, 10, or 12 absences as required by law. The attendance clerk at each school shall run reports daily to show which students have reached 5, 10 or 12 absences and e-mail the results to the attendance officer.

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

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

Orange Grove Elem. attendance officer is following policy regarding the reporting of unexcused absences.

Three Rivers Elem. attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 24 students' files had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences.

Corrective Action:

No corrective action taken by the District.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:
Lyman Elem. is following policy regarding the reporting of suspensions.
Orange Grove Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 8 were not reported to the school attendance officer when they occurred, as required by law.
Three Rivers Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 4 was not reported to the school attendance officer when they occurred, as required by law.

Corrective Action:

The District will ensure that the Attendance Clerk is reporting suspensions to the attendance officer as the suspension occur as required by law. The Attendance Clerk will run reports daily to show which students are suspended and e-mail the results to the attendance officer.

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 Lyman Elem., in 11 out of 20 classes, 249 out of 439 students were not assigned textbooks.
Of the classes reviewed at Orange Grove Elem., in 20 out of 20 classes, 155 out of 425 students were not assigned textbooks.
Of the classes reviewed at Three Rivers Elem., all students were assigned textbooks.

Corrective Action:

The District will ensure that each child is assigned a textbook in each class.

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

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

Schools

Lyman Elem. is not in compliance with all required safety laws and policies.
Orange Grove Elem. is not in compliance with all required safety laws and policies.
Three Rivers Elem. is not in compliance with all required safety laws and policies.

Corrective Action:

The District will ensure that the school safety policy will be reviewed and approved before the school board on a yearly basis.
The District will ensure that the schools conduct the required number of drills required by law.

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; Harrison County School District has internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets. 1 out of 47 vehicles reviewed was unaccounted for.

Corrective Action:

The VIN was entered incorrectly in the fixed assets database. The correct VIN was then entered for the same vehicle causing duplication. The incorrect VIN has been deleted and the vehicle list is now correct. The District Fixed Assets Manager will verify all entries for property.

Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following: Harrison County School District is not following policy regarding the marking of district vehicles. 1 out of 47 reviewed was not marked as specified by law.

Corrective Action:

The vehicle cited is not in use and has not been used for several years. This vehicle will be sold and removed from inventory.

X 

Mr. Henry Arledge
Superintendent of Education