



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 28, 2013*

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**Hattiesburg School District**

Beginning on Wednesday, January 9, 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:

Burger Mid. does have a written policy on enrollment requirements and procedures.

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

Woodley 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:

Burger Mid. is not reporting the number of students enrolled accurately. The enrollment report ran on January 17, 2013 shows 615 children enrolled, and the head count performed on January 17, 2013 shows 616 enrolled.

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

Woodley 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:

Burger Mid. is not following policy regarding student enrollment. Of the records reviewed, 6 out of 32 had missing, incomplete, or invalid proof of residency.

Hawkins Elem. is not following policy regarding student enrollment. Of the records reviewed, 4 out of 21 had missing, incomplete, or invalid proof of residency.

Woodley Elem. is not following policy regarding student enrollment. Of the records reviewed, 7 out of 32 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 Burger 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, 20 out of 32 student's information **did not match** information in the student package.

At Hawkins 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 21 student's information **did not match** information in the student package.

At Woodley 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, 30 out of 32 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:

Burger Mid. does have a written policy on monitoring and reporting student absences.

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

Woodley 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:

Burger Mid. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 23 did not contain enough information to actually validate the excused absence; 11 out of 23 excuses did not comply with district and/or school policies; and 4 out of 23 did not have a valid excuse on file.

Hawkins Elem. is following policy regarding attendance and absenteeism.

Woodley 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:

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



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

Woodley Elem. 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:

Burger Mid. attendance officer is following policy regarding the reporting of unexcused absences.

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

Woodley Elem. 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:

Burger Mid. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 11 were not reported to the school attendance officer when they occurred and 1 out of 11 suspensions were not coded as an unexcused absence, as required by law.

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

Woodley Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 7 were 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:

Burger Mid. is not posting the required historical documents. Of the classrooms reviewed, 4 out of 58 did not have the required historical documents.

Hawkins Elem. is posting the required historical documents.

Woodley 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 Burger Mid., all the teachers reviewed have proper endorsements for the subjects they teach.

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

At Woodley 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 Burger Mid., in all classes, only 304 textbooks books were assigned out to 615 students.

Of the classes reviewed at Hawkins Elem., in 20 out of 20 classes, 431 out of 431 students were not assigned textbooks.

Of the classes reviewed at Woodley Elem., in 13 out of 13 classes, 285 out of 285 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

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

#### Schools

Burger Mid. is not in compliance with all required safety laws and policies.

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

Woodley 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:



My School District has internal controls related to property but is not adhering to those controls. 10 out of 33 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 2 out of 33 items reviewed; and the inventory system/listing had the incorrect location for 5 out of 33 items reviewed.

**Vehicles**

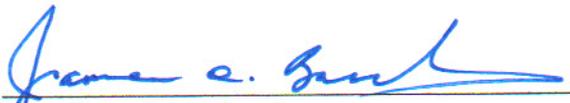
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

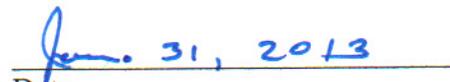
Hattiesburg School District is following policy regarding the marking of district vehicles.

**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 PO 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

  
\_\_\_\_\_  
Date



**MISSISSIPPI** OFFICE OF THE STATE AUDITOR  
*Stacey e. Pickering, Auditor*

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 28, 2013*

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

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

**District Response: The enrollment reports for each school will be verified on a monthly basis by school and district administration. Any discrepancies will be verified and corrected.**

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

Burger Mid. is not following policy regarding student enrollment. Of the records reviewed, 6 out of 32 had missing, incomplete, or invalid proof of residency.

Hawkins Elem. is not following policy regarding student enrollment. Of the records reviewed, 4 out of 21 had missing, incomplete, or invalid proof of residency.



Woodley Elem. is not following policy regarding student enrollment. Of the records reviewed, 7 out of 32 had missing, incomplete, or invalid proof of residency.

**District Response: The District will create a Proof of Residency Checklist that will be verified and confirmed by a school official.**

- 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 Burger 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, 20 out of 32 student’s information **did not match** information in the student package.

At Hawkins 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 21 student’s information **did not match** information in the student package.

At Woodley 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, 30 out of 32 student’s information **did not match** information in the student package.

**District Response: The District Office will provide an address change report to each school and require schools to update records each month to ensure the most current information is documented.**

**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:

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Hawkins Elem. is following policy regarding attendance and absenteeism.

Woodley Elem. is following policy regarding attendance and absenteeism.



**District Response: The district has created a district-wide procedure for reporting data in the Student Information System. The procedure, aligned with policy, will require schools to require written documentation from the parent or guardian of the student.**

**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:

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

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

Woodley Elem. is following policy regarding the reporting of unexcused absences.

**District Response: Schools will be required to report unexcused absences as soon as five (5) days have accumulated. This process will be monitored by District Office.**

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

Burger Mid. attendance officer is following policy regarding the reporting of unexcused absences.

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

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

Woodley Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 out of 7 were not reported to the school attendance officer when they occurred, as required by law.



**District Response: The district discovered that there is a data entry error when entering suspensions. Staff of all schools will be trained by the district on the entry process. Schools will be required to report suspensions as soon as they occur. Principal and District Designee will monitor the reporting on a monthly basis.**

**Posting of Historical Documents**

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

Burger Mid. is not posting the required historical documents. Of the classrooms reviewed, 4 out of 58 did not have the required historical documents.

Hawkins Elem. is posting the required historical documents.

Woodley Elem. is posting the required historical documents.

**District Response: All schools will be required to post framed historical document in each classroom.**

**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 Burger Mid., all the teachers reviewed have proper endorsements for the subjects they teach.

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Of the classes reviewed at Woodley Elem., in 13 out of 13 classes, 285 out of 285 students were not assigned textbooks.



**District Response: District will establish a plan to purchase and distribute textbooks to students. Parents will be informed of the district distribution plan for textbooks. This plan will be updated based on the Mississippi Department of Education Textbook Adoption cycle.**

**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

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

Schools

Burger Mid. is not in compliance with all required safety laws and policies.

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

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

**District Response: Schools will be required to log monthly drills in the District/School Crisis Management Plan. Schools will be required to submit monthly logs to the District Office for review and feedback.**

**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:

Hattiesburg School District has internal controls related to property but is not adhering to those controls. 10 out of 33 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 2 out of 33 items reviewed; and the inventory system/listing had the incorrect location for 5 out of 33 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:

Hattiesburg 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 PO 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

February 6, 2013

\_\_\_\_\_  
Date