



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 30, 2013*

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**Holmes County School District**

Beginning on Tuesday, January 22, 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:

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

Williams-Sullivan Elementary School does have a written policy on enrollment requirements and procedures.

S V Marshall 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:

Lexington Elementary School is not reporting the number of students enrolled accurately. The enrollment report ran on January 24, 2013 shows 691 children enrolled, and the head count performed on January 24, 2013 shows 693 enrolled.

Williams-Sullivan Elementary School is reporting the number of students enrolled accurately.

S V Marshall 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:

Lexington Elementary School is not following policy regarding student enrollment. Of the records reviewed, 10 out of 35 had missing, incomplete, or invalid proof of residency.

Williams-Sullivan Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 14 had missing, incomplete, or invalid proof of residency.



S V Marshall High School is not following policy regarding student enrollment. Of the records reviewed, 10 out of 14 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 Lexington 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, 9 out of 35 student's information **did not match** information in the student package.

At Williams-Sullivan 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, 1 out of 14 student's information **did not match** information in the student package.

At S V Marshall 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, 1 out of 14 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:

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

Williams-Sullivan Elementary School does have a written policy on monitoring and reporting student absences.

S V Marshall 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:

Lexington Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 6 did not contain enough information to actually validate the excused absence; 2 out of 6 excuses did not comply with district and/or school policies.

Williams-Sullivan Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 10 did not contain enough information to actually validate the excused absence; and 7 out of 10 did not have a valid excuse on file.

S V Marshall High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 4 did not contain enough information to actually validate the excused absence.



**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 S V Marshall High School met graduation requirements.

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

At S V Marshall 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:

Lexington Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 11 out of 22 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 10 out of 22 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Williams-Sullivan Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 of 7 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

S V Marshall High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 10 out of 14 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:

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

At Williams-Sullivan Elementary School, I was unable to determine compliance because no referrals were made to the school's attendance officer after the student accumulated five (5) or more unexcused absences.

S V Marshall 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:

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

Williams-Sullivan Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when they occurred.

S V Marshall High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 10 out of 10 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:

Lexington Elementary School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 40 did not have the required historical documents.

Williams-Sullivan Elementary School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 23 did not have the required historical documents.

S V Marshall High School is not posting the required historical documents. Of the classrooms reviewed, 39 out of 39 did not have 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 Lexington Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Williams-Sullivan Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At S V Marshall 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 Lexington Elementary School, in 18 out of 20 classes, 404 out of 436 students were not assigned textbooks.

Of the classes reviewed at Williams-Sullivan Elementary School, in 18 out of 20 classes, 291 out of 350 students were not assigned textbooks.

Of the classes reviewed at S V Marshall High School, in 16 out of 20 classes, 148 out of 270 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

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

Schools

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

Williams-Sullivan Elementary School is in compliance with all required safety laws and policies.

S V Marshall 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:

Holmes County School District has internal controls related to property but is not adhering to those controls. 5 out of 25 items reviewed did not follow the district's internal control procedures and the inventory system/listing had the incorrect location for 1 out of 26 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:

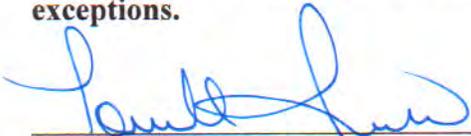
Holmes County School District is not following policy regarding the marking of district vehicles. 1 out of 2 vehicles reviewed was not marked as specified by law.



**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 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

1/31/15  
\_\_\_\_\_  
Date

**CLAUDETTE RICHARD**  
Interim Assistant Superintendent

**ANGEL MEEKS**  
Federal/State Programs Director

**SUSIE EVANS**  
Director of Special Education

**SANDRA WINSTON**  
Director of Testing &  
Transportation



## HOLMES COUNTY SCHOOL DISTRICT

**POWELL RUCKER**  
SUPERINTENDENT OF EDUCATION

*"Our Children's Future Depends on Us"*

**TINA CROSS**  
TST Coordinator

**BEATRICE PRITCHARD**  
Child Nutrition Director

**KATHY SAMPLE**  
Finance Director

**PEARL MABRY**  
Technology Specialist

**BOBBY WILLIAMS**  
Technology Coordinator

February 5, 2013

Ms. Earlene Stewart  
Office of the State Auditor  
Performance Audit Division  
P. O. Box 11183  
Jackson, MS 39283

Dear Ms. Stewart:

The following is Holmes County School District's response and notification of corrections as a result of the performance audit on January 22-30, 2013:

### **Student Enrollment**

1. Of the three schools audited, the auditor found that Lexington Elementary School is not reporting the number of students enrolled accurately. The enrollment report indicated that 691 students were enrolled on January 24, 2013, but the head count performed shows 693 students enrolled.

**Response:** During the head count two students were permitted to enter their classes without a tardy slip. This made our count appear to be two students over the enrollment of 691 students. We will closely monitor our procedures for tardy students and continue to issue students a pink tardy slip from the office. Teachers will not permit late arrival students to enter the class without a tardy slip.

2. The auditor found that schools audited were not following policies regarding student enrollment records.

**Response:** The Holmes County School District abides by strict residency requirements for all students and each school is expected to follow the laws, policies and procedures regarding residency. Enrollment records have been reviewed and every instance where there was missing or incorrect information it has been removed/replaced with corrected documentation. We will put tougher procedures in place to ensure we maintain compliance with these guidelines.

3. The auditor found that selected student's information in the student package and is not the same as information kept in the student's record.

**Response:** We have reviewed student records and compared with printouts from the student package and made the needed corrections. We will continue to review this process and put measures in place at each school to ensure that when student information changes, it will also be updated in the student package and records are maintained correctly.

### **Student Attendance/Absenteeism**

1. The auditor found that schools audited were not following policies regarding student attendance and absenteeism.

**Response:** A district level written excuse has been developed for use by each school for parents/guardians who provide written excuses to ensure that it meets specifications outlined in our policy. These excuses will be stamped upon receipt and signed by the principal to ensure timeliness and compliance with district policy.

### **School Attendance Reporting**

1. The auditor found that schools audited were not following policy regarding the reporting of unexcused absences as required.

**Response:** The Holmes County School District acknowledges this inaccuracy and has immediately reconciled this error in procedure. Unexcused absences will be monitored at the district level and reports run daily to ensure all schools are reporting in a timely manner to the attendance officers when students accumulate five unlawful absences.

### **Reporting of Suspensions**

1. The auditor found that schools audited were not following policies regarding the reporting of suspensions.

**Response:** The Holmes County School District acknowledges this omission and has put measures in place at the district level to ensure all schools are in compliance with reporting suspensions.

### **Posting of Historical Documents**

1. The auditor found that schools are not posting the required historical documents.

**Response:** The district has reviewed posting at these schools and has corrected this finding and ensures historical postings are located throughout the schools.

### Textbooks

1. The auditor found that schools are not assigning textbooks to each child in the school in each applicable class.

**Response:** The Holmes County School District has ensured each classroom has a set of textbooks. Currently students are able to check out textbooks as needed from the classroom. However, we are assessing this deficiency to determine the total number of textbooks needed so that adequate textbooks are ordered and properly disbursed to students. We will continue to monitor schools to ensure they have an adequate supply of textbooks and they are issued to students.

### Safety

1. The auditor found that the district nor two of the schools audited (Lexington Elementary School and S. V. Marshall High School) are in compliance with all required safety laws and policies.

**Response:** The Holmes County School District's Crisis Management Plan was approved by the school board on Tuesday, February 5, 2013. Safety plan monitoring will take place from the district level to compliance with safety laws and the crisis management plan.

### Property Internal Controls

1. The auditor found that the district is not adhering to internal controls related to property.

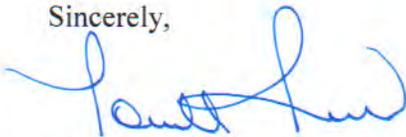
**Response:** The district's Fixed Asset Clerk and Business Manager will schedule a meeting with the school level fixed asset clerks and principals to review fixed asset procedures.

2. The auditor found that the district is not following policy regarding the marking of district vehicles.

**Response:**

The district has inspected its vehicles and ensures as of today they are all properly marked.

Sincerely,



Powell Rucker  
Superintendent of Education

PR/hhk