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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 17, 2013

Jackson County School District

Beginning on Monday, May 13, 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 Central Upper does have a written policy on enrollment requirements and procedures.

   St. Martin North does have a written policy on enrollment requirements and procedures.

   Vancleave Lower 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 Central Upper is reporting the number of students enrolled accurately.

   St. Martin North is reporting the number of students enrolled accurately.

   Vancleave Lower 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 Central Upper is not following policy regarding student enrollment. Of the records reviewed, 2 out of 31 had missing, incomplete, or invalid proof of residency.

   St. Martin North is following policy regarding student enrollment.

   Vancleave Lower 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 East Central Upper, 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 St. Martin North, 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 23 student's information **did not match** information in the student package.

At Vancleave Lower, 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 27 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 Central Upper does have a written policy on monitoring and reporting student absences.

   St. Martin North does have a written policy on monitoring and reporting student absences.

   Vancleave Lower 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 Central Upper is following policy regarding attendance and absenteeism.

   St. Martin North is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 38 did not contain enough information to actually validate the excused absence; 2 out of 38 excuses did not comply with district and/or school policies; and 2 out of 38 did not have a valid excuse on file.

   Vancleave Lower 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 Central Upper is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 15 out of 17 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

   St. Martin North 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 9 out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Vancleave Lower is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 9 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 Central Upper attendance officer is following policy regarding the reporting of unexcused absences.

   St. Martin North attendance officer is following policy regarding the reporting of unexcused absences.

   Vancleave Lower 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 Central Upper is following policy regarding the reporting of suspensions.

   St. Martin North did not have any suspensions to report to the school attendance officer.

   Vancleave Lower did not have any suspensions to report to the school attendance officer.

Posting of Historical Documents

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

   East Central Upper is posting the required historical documents.

   St. Martin North is posting the required historical documents.

   Vancleave Lower 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 Central Upper, all the teachers reviewed have proper endorsements for the subjects they teach.

   At St. Martin North, all the teachers reviewed have proper endorsements for the subjects they teach.

   At Vancleave Lower, 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 Central Upper, all students were assigned textbooks.

   Of the classes reviewed at St. Martin North, in 20 out of 20 classes, 429 out of 429 students were not assigned textbooks.

   Of the classes reviewed at Vancleave Lower, in 20 out of 20 classes, 444 out of 444 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
   Jackson County School District is in compliance with all required safety laws and policies.

   Schools
   East Central Upper is in compliance with all required safety laws and policies.

   St. Martin North is not in compliance with all required safety laws and policies.

   Vancleave Lower 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:

   Jackson County School District has internal controls related to property but is not adhering to those controls. 1 out of 20 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 1 out of 20 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:

   Jackson County School District is not following policy regarding the marking of district vehicles. 4 out 36 vehicles reviewed were not marked as specified by law; 3 additional vehicles were found that did not match the information in the inventory system of vehicles reviewed.

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.

Barry Amach
Superintendent Signature

5/17/13
Date

Jackson County School District

EAST CENTRAL ST. MARTIN VANCLEAVE

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May 24, 2013

Mr. Clint Robinson
Mississippi Office of the State Auditor
Performance Audit Division
P.O. 3937
Brookhaven, Mississippi 39603

Dear Mr. Robinson:

This is Jackson County School District's response to the audit conducted by the Office of the State Auditor's Performance Audit Division during the week of May 13 through May 17, 2013. Three schools were visited (St. Martin North, Vancleave Lower, and East Central Upper) along with various district-wide indicators. The following areas were found to be in compliance.

Student Enrollment Indicator 1 – There is a written policy on requirements and procedures (SMN, VCL, ECU).

Student Enrollment Indicator 2 – The number of students is being accurately reported (SMN, VCL, ECU).

Student Enrollment Indicator 3 - School is following policy regarding student enrollment records (SMN, VCL).

Student Attendance/Absenteeism Indicator 1 – There is a written policy on monitoring and reporting absences (SMN, VCL, ECU).

Student Attendance/Absenteeism Indicator 2 – School is following policy regarding attendance and absentees (ECU, VCL).

School Attendance Reporting Indicator 2 – School Attendance Officer is following policy (SMN, VCL, ECU).

Reporting of Suspension – School is following policy regarding reporting of suspensions (ECU, SMN-none, VCL-none).

Posting of Historical Documents – School is posting the required historical documents (SMN, VCL, ECU).

Teacher Endorsements – Teachers in the school have proper endorsements for the subjects they teach (SMN, VCL, ECU).

Textbooks – Students are assigned textbooks (ECU).

Safety – Jackson County School District is in compliance with required safety laws and policies. School is in compliance with required safety laws and policies (ECU).

Errors and discrepancies that were noted are listed below with each school's and/or district response.

Student Enrollment - Indicator 3 **– Policy regarding student enrollment records**

East Central Upper Elementary - Of the records reviewed, two (2) out of 31 had missing, incomplete, or invalid proof of residency.

The first record in question was a violation of the residency verification due to the marriage of the mother. The mother appeared at registration with her new husband. Everything for residency was in his name. The school failed to make a copy of the marriage license proving that the marriage had actually taken place. The worker who took the proofs of residency knew the couple and verified that the couple was married.

Plan of Action

The principal has instructed the residency clerks to make copies of all proofs needed, even if they know them personally.

The second record in question was a violation of residency verification due to the lease not stating the address. The lease was on an 8½ x 14 paper. The copy was made on an 8½ x 11 paper cutting off the section with the address.

Plan of Action

The school will have 8 ½ x 14 paper available at registration. When training those verifying residency emphasize will be given regarding the necessity in checking the documents to ensure the required information copied legibly.

Student Enrollment - Indicator 4 **– Student information listed on demographics page matches records.**

East Central Upper Elementary - The record in question was in violation due to the phone number in the cumulative folder not matching the phone number on the demographics page. The number in the cumulative folder was correct. The parent keyed the phone number incorrectly during registration reversing two (2) numbers. Corrections made.

Plan of Action

Registration workers have been instructed to check closely to ensure the phone numbers keyed in by parents are correct before approving the record.

St. Martin North Elementary - 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, nine (9) out of 23 student's information did not match information in the student package.

Plan of Action

The clerical team at SMN will take a more comprehensive approach to checking records. The team will check cumulative records twice a year, and ensure all addresses, phone numbers, and other pertinent information matches. Corrections made.

Vancleave Lower Elementary - Information on the student package and information kept in the student's records did not match in nine (9) out 27 checked. Corrections made.

Plan of Action

Ensure there are no issues in the future, a random check of cumulative folders will be conducted once per semester by the counselor. The counselor will pull random files and check against the demographics sheet and the proofs of residency to ensure all match. A schedule has been established to ensure the clerk has uninterrupted time away from the public to work on records.

Student Attendance/Absenteeism – Indicator 2

St. Martin North Elementary - Of the excuses reviewed, one (1) of out 38 did not contain enough information to actually validate the excused absence; two (2) out of 38 excuses did not comply with district and/or school policies; two (2) out of 38 did not have a valid excuse on file. Corrections made.

Plan of Action

The clerical team will ensure that each excuse submitted has been timed stamped and filed properly. The principal will review the district's policy to the staff regarding the submission of excuses, and ensure that all are correctly following the policy.

Attendance Reporting - Indicator 1

East Central Upper - 15 out of 17 students reviewed were not reported to attendance officer in a timely manner.

Plan of Action

ECUE reports all unexcused absences to out attendance officer. ECU has a very good relationship with the attendance officer and works closely with the officer to ensure attendance. The secretarial assistant was running the unexcused attendance report each Friday and sending the letters. ECU is now running the report daily to ensure the deadline is met. The form used stated the school would report unexcused absences on the 5th and 12th the form now includes the 10th absence. (Most of the violations were on the 10th absence reporting.)

St. Martin North - One (1) out of 12 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and nine (9) out of 12 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Plan of Action

The clerical team has established a two (2) day protocol for submitting files to the truancy officer. Every Tuesday and Thursday, a file will be submitted to the truancy officer. This will align with the policy and law regarding school attendance reporting.

Vancleave Lower Elementary - Of the records reviewed, one (1) out of the nine (9) records checked was not reported to the attendance officer in a timely manner after accumulating five (5) or more unexcused absences.

Plan of Action

The clerical team established a two (2) day protocol for submitting files to the truancy officer. Every Tuesday and Thursday, a file will be submitted to our truancy officer. This will align with the policy and law regarding school attendance reporting. Additionally, the schedule where the clerk has uninterrupted time away from the public will assist in being able to stay focused.

Textbooks

St. Martin North and Vancleave Lower failed to have textbooks assigned.

Plan of Action

Every student in the school receives a reading and a math textbook; however, they did not write the student's name in the book and did not have a written procedure for how the books were distributed. Now each teacher is assigned a number. The teacher is then issued a class set of books that are numbered with the corresponding number and 1-25. The teacher assigns book #1 to student #1 (i.e., 1-1, 1-2, 1-3, 1-4); student #1 is the first student alphabetically.

Beginning with the 2013-2014 school year, all teachers at VLE and SMN will keep a printed list of each student and the corresponding textbook number and the list will be filed in the assistant principal's office.

Safety

St. Martin North – Is not in compliance with all required safety laws and policies.

Plan of Action

SMN missed one (1) fire drill that put the school out of compliance. The school will ensure that eight (8) fire drills are conducted throughout the year. The principal will determine when to conduct the eight (8) fire drills during the summer by marking them on the calendar. This will ensure compliance.

Vancleave Lower - Missed a fire drill in March.

Plan of Action

Trying to hold drills on different days and not have drills interfere with testing, IEP meetings, and accounting for weather, an oversight of not conducting a drill can happen. Therefore, beginning with the 2013-2014 school year, drills will be scheduled on the 5th of each month. If the 5th is on a Saturday, the drill will be conducted on the 4th, and if the 5th is on a Sunday, the drill will be conducted on the 6th. A new drill log will be used which should keep the documenting to a minimum.

Property Internal Controls

Jackson County School District – One (1) out of 20 items reviewed did not follow the district's internal control procedures. One (1) out of 20 items reviewed was found to be in a different place than was listed on the inventory (A computer at St. Martin North that should have been in room 37 was found in room 25 instead.) Correction made.

Plan of Action

The computer has been reported to the business office for proper location change. It will be strongly emphasized to building principals to report equipment relocations to the appropriate personnel in the business office.

Vehicles

Jackson County School District – Four (4) out of 36 vehicles reviewed were not marked as specified by law. All lettering was not visible on all vehicles on three sides (Right, Left, and Back) with the vehicle number. The district has corrected all issues of faded or missing lettering.

Three (3) vehicles were found that inventory data did not match the vehicles reviewed.

Plan of Action

The inventory deficiencies are primarily the results of clerical error and the failure of responsible persons to verify and mark vehicles. The VIN was missing on one truck due to the cab being replaced. The District is in the process of making its annual inventory of vehicles. All vehicles will be marked in accordance with MS Code 25-1-87. All vehicles will be reconciled with the inventory as to asset number, VIN, and location.

If you have any questions or need any clarification, please feel free to contact my office.

Sincerely,

Dr. Barry Amacker, Superintendent