



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 20, 2012

Jefferson County School District

Beginning on Monday, December 10, 2012 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:

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

Jefferson Co. Upper Elem. does have a written policy on enrollment requirements and procedures.

Jefferson Co. Jr. High 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:

Jefferson Co. Elem. is reporting the number of students enrolled accurately.

Jefferson Co. Upper Elem. is reporting the number of students enrolled accurately.

Jefferson Co. Jr. High is not reporting the number of students enrolled accurately. The enrollment report ran on December 12, 2012 shows 213 children enrolled, and the head count performed on December 12, 2012 shows 211 enrolled.

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

Jefferson Co. Elem. is not following policy regarding student enrollment. Of the records reviewed, 12 out of 26 had missing, incomplete, or invalid proof of residency.

Jefferson Co. Upper Elem. is not following policy regarding student enrollment. Of the records reviewed, 10 out of 11 had missing, incomplete, or invalid proof of residency.

Jefferson Co. Jr. High is not following policy regarding student enrollment. Of the records reviewed, 10 out of 11 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 Jefferson Co. 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, 10 out of 26 student's information **did not match** information in the student package.

At Jefferson Co. Upper 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, 9 out of 11 student's information **did not match** information in the student package.

At Jefferson Co. Jr. High, 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, 5 out of 11 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:

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

Jefferson Co. Upper Elem. does have a written policy on monitoring and reporting student absences.

Jefferson Co. Jr. High 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:

Jefferson Co. Elem. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 23 excuses did not comply with district and/or school policies.

Jefferson Co. Upper Elem. is following policy regarding attendance and absenteeism.

Jefferson Co. Jr. High 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:

Jefferson Co. Elem is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Jefferson Co. Upper Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Jefferson Co. Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 7 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:

At Jefferson Co. Elem attendance officer is following policy regarding the reporting of unexcused absences.

At Jefferson Co. Upper Elem attendance officer is following policy regarding the reporting of unexcused absences.

At Jefferson Co. Jr. High 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:

Jefferson Co. Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 suspensions were not coded as an unexcused absence, as required by law.

Jefferson Co. Upper Elem. is following policy regarding the reporting of suspensions.

Jefferson Co. Jr. High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 5 suspensions were not coded as an unexcused absence, 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:

Jefferson Co. Elem. is posting the required historical documents.

Jefferson Co. Upper Elem. is not posting the required historical documents. Of the classrooms reviewed, 1 out of 15 did not have the required historical documents.

Jefferson Co. Jr. High is not posting the required historical documents. Of the classrooms reviewed, 2 out of 17 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 Jefferson Co. Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Jefferson Co. Upper Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Jefferson Co. Jr. High, 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 Jefferson Co. Elem., in 2 out of 13 classes, 13 out of 293 students were not assigned textbooks.

Of the classes reviewed at Jefferson Co. Upper Elem., in 2 out of 16 classes, 39 out of 295 students were not assigned textbooks.

Of the classes reviewed at Jefferson Co. Jr. High, in 4 out of 16 classes, 19 out of 332 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

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

Schools

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

Jefferson Co. Upper Elem. is not in compliance with all required safety laws and policies.

Jefferson Co. Jr. High 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:

Jefferson County School District has internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets.



Vehicles

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

Jefferson County 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 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.



Superintendent Signature

12/20/12

Date

Jefferson County School District

Performance Audit Report – Action Plan

For December 2012

School Site: School District Elementary Upper Elementary Junior High High School

Indicator	Plan of Action/ Recommendation	Person(s) responsible for implementation	Timeline	Outcomes Results/Measures
Safety	<ul style="list-style-type: none"> Jefferson County School Board will review/approve a district-wide safety plan that will have specific school-based data included. 	<ul style="list-style-type: none"> Superintendent School Board 	January 2013 and Ongoing	Copy of Jefferson County School District – Emergency Response Plan <i>(Approved January 2013)</i>
Jefferson County School District is not in compliance with all required safety laws and policies.	<ul style="list-style-type: none"> Jefferson County School Board will have each school provide specific emergency response plan documentation that will have specific school-based data included. 	<ul style="list-style-type: none"> Superintendent School Principals/ Directors 	February 2013 and Ongoing	Copy of site-based Emergency Response Plan of each school
	<ul style="list-style-type: none"> Jefferson County School Board will revise, review and adopt the emergency response annually. 	<ul style="list-style-type: none"> Superintendent School Board 	July 2013 and Ongoing	Copy of school board minutes and board approved plan

Jefferson County School District

Performance Audit Report – Action Plan

For December __, 2012 – December __, 2012

School Site: School District Elementary Upper Elementary Junior High High School

Indicator	Plan of Action/ Recommendation	Person(s) responsible for implementation	Timeline	Outcomes Results/Measures
<i>Student Enrollment</i>	<p>*All students’ cumulative folders will be checked for two of the following current proofs of residency:</p> <ul style="list-style-type: none"> • Filed Homestead Exemption Application • Mortgage documents or property deed • Apartment or home lease • Utility bills (not more than 30 days old) • Driver’s License • Voter precinct identification • Automobile registration • Affidavit and/or personal visit by a designated school district official • Certified copy of filed petition for guardianship if pending and final decree when granted <p>* Parent(s) or Guardian(s) registering any child in the future must provide two current proofs of residency for that current school term.</p> <p>* Place an advertisement in the local newspapers explaining to the parents the items that may be submitted for verification of residence.</p> <p>* Use prior class rosters to make sure that all parents have completed the registration process</p>	Counselor Principal	January 2013- Ongoing	<ol style="list-style-type: none"> 1. Students’ cumulative folders will be reviewed during the first month of the current school year 2. Parents of new enrollees will be required to present two proofs of residency upon registration or within 20 days after registration 3. Counselor will complete a verification form and place in student’s record as evidence of parent providing and meeting the two proofs of residency policy.
<p>3. Jefferson Co. Elem. is not following policy regarding student enrollment. Of the records reviewed, 12 out of 26 had missing, incomplete, or invalid proof of residency.</p>				

	<p>correctly</p> <p>*Those parent(s)/guardian(s) that have not submitted the two current proofs of residency at the beginning of school or upon registration will be allowed an additional 20 days to correctly complete the registration process</p>			
<p>4. At Jefferson Co. 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, 10 out of 26 student's information did not match information in the student package.</p>	<p>* Student's current information provided in the enrollment package will be used to compare and correct student's information that's found in the student's record and in SAM 6i</p> <ul style="list-style-type: none"> • Continue to distribute 'Student Information Update' forms on all Parent Days • Place in the parent newsletter each month a request asking parent(s)/guardian(s) to submit any changes in the student's enrollment package to the counselor's office 	<p>Counselor Secretary</p> <p>Parent Coordinator</p>	<p>January 2013- On going</p>	<p>1. Copy of Student Update Form</p> <p>2. Copies of newsletter containing request to parent(s)/guardian(s) on any changes in student's package information</p>
<i>Student Attendance/ Absenteeism</i>				
<p>2. Jefferson County Elem. School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 23 excuses did not comply with district and/or school policies.</p>	<p>* Revisit the school district's policy on excused and unexcused days</p> <p>* Make an announcement each morning asking that all faculty, staff and students submit any excuse(s) to the principal's office</p> <p>* Run daily report from SAMS 6i on students excused and unexcused and keep a log on students accumulating excessive absentees</p> <p>*Notify parent(s) that their child or children is/are in danger of being referred to the District Attendance Officer because of failure to submit excuses in a timely manner</p>	<p>Secretary Counselor Principal</p> <p>Secretary</p>	<p>January 2013 – Ongoing</p>	<p>1. Display district policy on excused and unexcused absentees</p> <p>2. Copies of daily absentee report</p> <p>3. Copy of Parent Notification Log</p>

School Attendance Reporting				
1. Jefferson County Elem. School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.	<p>* The secretary or designee will use the daily absentee report to identify those students that have accumulated 5 or more unexcused absentees</p> <p>* The secretary or designee will report the name(s) of student(s) that have accumulated five (5) or more absentees to the District Attendance Officer via email, fax ,or phone call within the designated time period</p>	Secretary	January 2013 - Ongoing	<p>1. Record of daily absentee report</p> <p>2. Copy of email and or FAX record</p> <p>3. Copy of district attendance officer official report of unexcused absences</p>
Reporting of Suspensions				
1. Jefferson Co. Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 suspensions were not coded as an unexcused absence, as required by law.	<p>*Revisit state policy on coding of suspended students</p> <p>* Students absents due to suspension will be coded as unexcused not excused absence</p>	Secretary Counselor	January 2013 - Ongoing	1. Monthly Discipline Report (SAMS 6i)
Posting of Historical Documents				
Teacher Endorsements				

Jefferson County Elem. is posting the required historical documents.				
Textbooks				
Of the classes reviewed at Jefferson Co. Elem., in 2 out of 13 classes, 13 out of 293 students were not assigned textbooks	<p>* Use the classroom roster to check book cards to make sure each child has been assigned the necessary textbooks</p> <p>*Request enough money in the textbook budget to make sure that each child receives the necessary textbook(s)</p> <p>* Contact TIMS for any additional books needed for students that will be adopted within one year</p>	Principal Teachers	August 2013-Ongoing	<ol style="list-style-type: none"> 1. Purchase Orders 2. Budget Narrative
Safety				
Jefferson County Elem. is not in compliance with all required safety laws and policies.	After approval of the district safety plan by the Jefferson County School Board the school will adjust and revise the school's safety plan to mirror or be specific to the JCES settings	Principal	February 2013-Ongoing	1. Copy of JCES Safety Plan

Jefferson County School District

Performance Audit Report – Action Plan

For December 11, 2012 – December 11, 2012

School Site: School District Elementary Upper Elementary Junior High High School

Indicator	Plan of Action/ Recommendation	Person(s) responsible for implementation	Timeline	Outcomes Results/Measures
<i>Student Enrollment</i>				
(#3 Jefferson County Upper Elementary is not following policy regarding student enrollment. Of the records reviewed, 10 out of 11 had missing, incomplete, or invalid proof of residency.	<ul style="list-style-type: none"> • Copied of the Residency Affidavit from TransAct • Submitted Residency Affidavit to parent for proof of residency • Include Residency Affidavit as a part of the registration packet 	Counselor	December 2012 - Ongoing	Student Cumulative Record Review 1. yearly review of currently enrolled 2. 20 day review of newly enrolled
(#4) At Jefferson Co. Upper 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, 9 out of 11 student's information did not match information in the student package.	<ul style="list-style-type: none"> • Distribute 'Student information Update' forms each grading period (making sure the forms are available for Parent Days) • Distribute 'Student Information Update' form during parent meetings • When teacher notices that parent number is not current when using Parent Contact Log, then the student will be given a 'Student Information Update' form by the parent coordinator • Current proof of residency (no more than 1 month old) secured at: 1) mass student registration and 2) new student registration 	<ul style="list-style-type: none"> • Counselor • Parent Coordinator 	December 2012 – Ongoing	<ul style="list-style-type: none"> • Copy of dated Student Update Form • Student signatures when taking form home • Parent meeting agendas
<i>Student Attendance/ Absenteeism</i>				

(#1) Jefferson Co. Upper Elem. has a written policy on monitoring and reporting student absences.				
(#2) Jefferson Co. Upper Elem. is following policy regarding attendance and absenteeism.				
School Attendance Reporting				
(#1) Jefferson Co. Upper Elem. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.	<ul style="list-style-type: none"> • The secretary will run the 'Excessive Daily Absence Report' twice a week • The secretary will send a 'Notice of Unexcused Absence' to the parent/guardian if the child has accumulated 3 or more absences • The Attendance Officer will be notified of students missing 5 or more absences during her biweekly visits. 	Secretary	December 2012 – Ongoing	<ul style="list-style-type: none"> • Official Notice of Unexcused Absence (in SAMS 6i) • Complete biweekly Attendance Officer report
(#2) Jefferson Co. Upper Elem. is following policy regarding reporting of unexcused absences.				
Reporting of Suspensions				
(#1) Jefferson Co. Upper Elem. is following policy regarding the reporting of suspensions.				
Posting of Historical Documents				
Jefferson County Upper Elem. is not posting the required historical	<ul style="list-style-type: none"> • The 1 classroom (the bandroom) which is located in the junior high school has the historical document posted 	<ul style="list-style-type: none"> • Secretary • Parent 	December 2012 -	<ul style="list-style-type: none"> • Historical review walkthrough checklist

documents. Of the classrooms reviewed, 1 out of 15 did not have the required documents.		Coordinator	Ongoing	
Teacher Endorsements				
Jefferson County Upper Elem. teachers have proper endorsements for the subjects they teach.				
Textbooks	<ul style="list-style-type: none"> Teachers requested to submit textbook shortage requests to check TIMS for availability for books Students will return textbooks prior to the last day of school to properly assess book count <p><i>Textbooks in the 2 classrooms are in subjects where books are up for adoption for 2013-2014 and where teacher who left prior to the current principal did not collect books at end of year</i></p>	<ul style="list-style-type: none"> Principal Secretary 	January 2013 and ongoing	<ul style="list-style-type: none"> Teacher textbook count and requests
Of the classes reviewed at Jefferson County Upper Elem., in 2 out of 16 classes, 39 out of 295 students were not assigned textbooks				
Safety	<ul style="list-style-type: none"> Jefferson County School Board will approve a district-wide safety plan that will have specific school-based (Jefferson County Upper Elem.) data included. 	<ul style="list-style-type: none"> Superintendent School Board Principal 	January 2013	<ul style="list-style-type: none"> ✓ Copy of Jefferson County School District – Emergency Response Plan
Jefferson County Upper Elem. is not in compliance with all required safety laws and policies.				

Jefferson County School District

Performance Audit Report – Action Plan

For December __, 2012 – December __, 2012

School Site: School District Elementary Upper Elementary Junior High High School

Indicator	Plan of Action/ Recommendation	Person(s) responsible for implementation	Timeline	Outcomes Results/Measures
<i>Student Enrollment</i>	<ul style="list-style-type: none"> • Counselor will notify the Principal and/or Secretary of all student withdrawals, etc. • Teachers will be notified to update student roasters monthly. 	Counselor	December 2012- Ongoing	Student Cumulative Record Review 1. yearly review of currently enrolled 2. 20 day review of newly enrolled
Jefferson Co. Jr. High is not reporting the number of students enrolled accurately.				
<i>Student Attendance/ Absenteeism</i>				
JCJHS is following policy regarding attendance and absenteeism.				
<i>School Attendance Reporting</i>	Excessive Daily Absence Report will be processed daily to make sure that all referrals are reported within the two school day or five calendar day period.	Secretary		December 2012 – Ongoing
Reporting of Unexcused Absences To ensure that all students with excessive absences are reported in a timely manner.				
<i>Reporting of Suspensions</i>	Out of School Suspension report will be used monthly to ensure that all suspensions are reported accurately.	Secretary		December 2012 – Ongoing
Reporting of Suspensions JCJHS is not following policy regarding the reporting of suspensions.				

Posting of Historical Documents	The 2 classrooms out of the 17 has the historical document posted.	<ul style="list-style-type: none"> • Parent Coordinator • Secretary 	December 2012 – Ongoing	<ul style="list-style-type: none"> • Historical review walkthrough checklist
JCJHS is not posting the required historical documents.				
Teacher Endorsements				
At JCJHS, all the teachers reviewed have proper endorsements for the subjects they teach.				
Textbooks	<ul style="list-style-type: none"> • All students will be assigned district textbook for each applicable class. • Textbook fines from the previous school year will be prohibited to result that all students will receive textbooks. • Teachers will be notified that all students must be issued a bookcard and textbooks. 	Principal	January 2013 - Ongoing	Teacher textbook count and requests
Out of the classes reviewed, in 4 out of 16 classes, 19 out of 332 were not assigned textbooks.				
Safety	Jefferson County School Board will approve a district-wide safety plan that will have specific school-based (Jefferson County Upper Elem.) data included.	<ul style="list-style-type: none"> • Superintendent • School Board • Principal 	January 2013	Copy of Jefferson County School District – Emergency Response Plan
JCJHS is not in compliance with all required safety laws and policies.				