



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 10, 2013

Lee County School District

Beginning on Monday, April 15, 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:

Shannon High, Verona Elementary, and Saltillo Primary 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:

Shannon High, Verona Elementary, and Saltillo Primary are 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:

Shannon High is not following policy regarding student enrollment. Of the records reviewed, 16 out of 29 had missing, incomplete, or invalid proof of residency.

Verona Elementary is not following policy regarding student enrollment. Of the records reviewed, 14 out of 24 had missing, incomplete, or invalid proof of residency.

Saltillo Primary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 25 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 Shannon 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, 2 out of 29 student's information **did not match** information in the student package.



At Verona 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, 5 out of 24 student's information **did not match** information in the student package.

At Saltillo Primary, the selected student's information in the student package **is the same** as the information kept in the student's record.

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:

Shannon High, Verona Elementary, and Saltillo Primary 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:

Shannon High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 19 out of 22 did not contain enough information to actually validate the excused absence; and 1 out of 22 did not have a valid excuse on file.

Verona Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 22 out of 22 did not contain enough information to actually validate the excused absence.

Saltillo Primary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 24 out of 44 did not contain enough information to actually validate the excused absence; and 1 out of 44 did not have a valid excuse on file.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

1. I determined whether graduation requirements are being met. As a result, I found the following:

At Shannon High, all students selected met graduation requirements.

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

At Shannon High, all graduation records were not complete. Of the records reviewed, 2 out of 10 did not have the Graduation Facts Section 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:

Shannon High and Saltillo Primary are following policy regarding the reporting of unexcused absences.



Verona Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 13 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 out of 13 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:

Shannon High, Verona Elementary, and Saltillo Primary attendance officers are 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:

Shannon High is following policy regarding the reporting of suspensions.

Verona Elementary and Saltillo Primary 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:

Shannon High, Verona Elementary, and Saltillo Primary are 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 Shannon High, Verona Elementary, and Saltillo Primary all the teachers reviewed have proper endorsements for the subjects they teach.

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:

I reviewed 20 classes at Shannon High and in 17 classes, 301 students were not assigned textbooks.

I reviewed 20 classes at Verona Elementary and 382 students were not assigned textbooks.

I reviewed 20 classes at Saltillo Primary and 214 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

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

Schools

Shannon High is not in compliance with all required safety laws and policies.

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

Saltillo Primary 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:

Lee County School District has internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 3 out of 20 items reviewed.

Vehicles

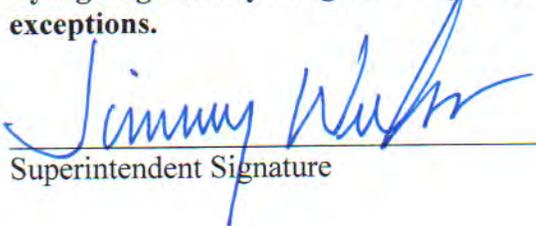
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Lee County School District is not following policy regarding the marking of district vehicles. 2 out 3 vehicles reviewed were 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 PO Box 1151, Ackerman, MS 39735, **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

4/19/2013

Date

TO: State Auditor's Performance Audit Division
FROM: Jimmy Weeks, Superintendent, Lee County School District
DATE: April 19, 2013
RE: **Response to MSIS Audit Findings**

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

Shannon High School is not following policy regarding student enrollment. Of the records reviewed, 16 out of 29 had missing, incomplete, or invalid proof of residency.

Verona Elementary School is not following policy regarding student enrollment. Of the records, reviewed, 14 out of 24 had missing, incomplete, or invalid proof of residency.

Saltillo Primary School is not following policy regarding student enrollment. Of the records, reviewed, 5 out of 25 records were missing, had incomplete, or invalid proof of residency.

The Principals, MSIS contacts and attendance clerks will be notified and will have a conference on the proper documentation that goes in a student's folder regarding residency. Proper documentation must be available in a student's folder as stated in the student handbook for Lee County Schools on page 8 under **Admission, Pupil Resident, Children of legal age whose parents or legal guardians are residents of this school district are eligible to attend school. In the case of separated or divorced parents, court orders and decrees involving custody of children will be the determining factor for school enrollment and residency. Under extenuating circumstances, the Lee County School District Board of Trustees will make the final decision regarding residency issues.**

All students wishing to enroll in a Lee County School must provide the following documentation to the school when enrolling:

1. *Certified Birth Certificate*
2. *Mississippi Certificate of Immunization Compliance*
3. *Lee County School District Residency Registration Form*

STUDENTS LIVING WITH PARENT(S) OR GUARDIAN(S)

The parent(s) or legal guardian(s) of a student seeking to enroll must provide the district with the following three documents, (numbers 1, 2, and 3 listed below) as verification of their address. If not applicable, see number five (5). A document with a post office box as an address will not be accepted.

1. *A driver's license or voter precinct identification*
2. *A utility bill (from the approved list listed below and dated within (30) days of registration) or Lee County automobile registration receipt (valid on date of registration). In the event that utilities are included in a lease payment, the parent(s) or legal guardian(s), must provide a notarized copy of the apartment/home lease agreement complete with language objectively and unequivocally stating that payment includes lease and all utilities to be counted as two (2) proofs documents. The length of lease must be included on all apartment/home lease agreements.*

3. *Mortgage documents or property deed, filed Homestead Exemption Application Form, or apartment/home lease agreement (with length of lease included).*
4. *Certified copy of filed petition for guardianship, if pending and final decree, when granted. (The school will contact and meet only with the legal guardian of the student.) When a certified copy of the Court Decree (or petition, if pending) is received declaring the district resident to be the legal guardian of the student, such decree or petition must declare that the guardianship was formed for a purpose other than establishing residency for school district attendance purposes.*
5. *In the event that the parent(s) or legal guardian(s) cannot provide the three (3) documents for verification of residency, the parent(s) or legal guardian(s) may request the approved Lee County Schools Affidavit of Residency to establish a temporary thirty (30) enrollment. The Lee County Schools Affidavit of Residency must be completed by the parent(s) or legal guardian(s), notarized, and returned to the school with the following two proofs of residency:*

- i. *Driver's license or voter precinct identification*
- ii. *Utility bill or automobile registration*

Any student enrolled by the parent(s) or legal guardian(s) with the approved Lee County Schools Affidavit of Residency Form will be required to provide the notarized Affidavit of Residency Form and the two (2) required proofs of residency every thirty (30) days. If on the 30th day these requirements have not been met, the student will be withdrawn from school until which time the parent(s) or legal guardian(s) returns to the school, with his/her student, and the current and appropriate documentation. Notice of the thirty (30) day deadline will be sent home with the student and accompanied by a phone message using the district's notification system (AIM) one week prior to the 30th day.

Utility bills may include:

- *Electricity Bill*
- *Water Bill*
- *Home Phone Bill*
- *Gas Bill*
- *Solid Waste Bill*
- *Cell Phone Bill (two (2) or more consecutive months' worth)*

6. *The school district may require additional documentation and verification at any time.*
7. *A personal visit to the home of any student enrolled in the Lee County School District by a designated school district official may occur at any time for the purposes of verifying residency.*

Finding: 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 Shannon 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, 2 out of 29 student's information **did not match** information in the student package.

At Verona 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, 5 out of 24 student's information **did not match** information in the student package.

The Principals, MSIS contacts and Counselors will be notified and will have a conference on this finding.

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

Shannon High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 19 out of 22 did not contain enough information to actually validate the excused absence; and 1 out of 22 did not have a valid excuse on file.

Verona Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 22 out of 22 did not contain enough information to actually validate the excused absence.

Saltillo Primary School is not following policy regarding attendance and absenteeism. Of the reviewed, 24 out of 44 did not contain enough information to actually validate the excused absence; and 1 out of 44 did not have a valid excuse on file.

The Principals, MSIS contacts and Attendance Clerks will be notified that proper documentation must be available for an absence to be excused.

The District policy does state the requirements for absentees to be excused.

The statement below pertaining to excused and unexcused absences can be found in the student handbook and also is a part of the data collection policy in statement #1 on page 13.

PROCEDURE TO FOLLOW WHEN ABSENT

A parent or guardian must telephone the school office or send a written excuse, whichever is required by the principal, **within 3 days upon the student's return to school**. (School telephone log or excuse written by parent/legal guardian should state legal name of student, date, days of absence, and reason for absence.)

Two types of excuses for absences shall be issued, excused and unexcused. Excused absences will require a telephone call to the school office or a written excuse **to include the student's name and the date of the absence by the parent**, whichever is required by the principal, upon the student's return to school. All other absences shall be unexcused.

Finding: Graduation – **THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE**

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

At Shannon High School all graduation records were not complete. Of the records reviewed, 2 out of 10 did not have the Graduation Facts Section complete.

The Principal and Counselor will be notified of this finding and will be told in a conference concerning this discrepancy.

Finding: School Attendance Reporting –1. I determined whether the school superintendent is following policy regarding reporting of unexcused absences. As a result, I found the following:

Verona Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 13 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 out of 13 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

The Principals, MSIS contact and Counselor will be notified and will have a conference on this finding.

Finding: 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

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

Schools

Shannon High is not in compliance with all required safety laws and policies.

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

Salttillo Primary is not in compliance with all required safety laws and policies.

The Lee County School District Crisis Plan/Schools Safety Plan was approved on Thursday, April 18, 2013, at the Lee County Board of Trustees bi-monthly meeting making the district in compliance with all required safety laws and policies.

All principals will be notified and will have a conference on this finding.

Finding: 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:

Lee County School District has internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 3 out of 20 items reviewed.

Lee County School District has hired an internal control auditor to monitor all purchases regarded the internal controls policies. The internal control auditor's begin date is July 1, 2013. The Fixed Asset Clerk and Business Manager have been notified about this finding.

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

Lee County School District is not following policy regarding the marking of district vehicles. 2 out of 3 vehicles reviewed were not marked as specified by law.

Lee County School District Transportation Department has ordered the proper lettering for the vehicles and the vehicles will be marked as soon as the week of April 22, 2013.