



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 4, 2013

McComb School District

Beginning on Monday, February 4, 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:

Otken does have a written policy on enrollment requirements and procedures.

Denman Jr. does have a written policy on enrollment requirements and procedures.

McComb 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:

Otken is reporting the number of students enrolled accurately.

Denman Jr. is reporting the number of students enrolled accurately.

McComb High 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:

Otken is not following policy regarding student enrollment. Of the records reviewed, 5 out of 31 had missing, incomplete, or invalid proof of residency.

Denman Jr. is not following policy regarding student enrollment. Of the records reviewed, 3 out of 24 had missing, incomplete, or invalid proof of residency.

McComb High is not following policy regarding student enrollment. Of the records reviewed, 3 out of 40 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 Otken, 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, 12 out of 31 student's information **did not match** information in the student package.

At Denman Jr., 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 24 student's information **did not match** information in the student package.

At McComb 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, 3 out of 40 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:

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

Denman Jr. does have a written policy on monitoring and reporting student absences.

McComb 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:

Otken is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 19 did not contain enough information to actually validate the excused absence; 11 out of 19 excuses did not comply with district and/or school policies; and 9 out of 19 did not have a valid excuse on file.

Denman Jr. School is following policy regarding attendance and absenteeism.

McComb High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 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 McComb High, not all students selected met graduation requirements. Of the records reviewed, 8 out of 14 did not pass or did not have documentation of being exempt from the Subject Area Tests.

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



At McComb High, all graduation records were not complete. Of the records reviewed, 2 out of 14 of student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 14 out of 14 of students' records reviewed had incomplete Graduation Facts sections.

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:

Otken is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 20 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 20 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Denman Jr. 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.

McComb High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 24 students reviewed were not reported to the school attendance officer 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:

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

Denman Jr. attendance officer is following policy regarding the reporting of unexcused absences.

McComb 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:

Otken is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 5 were not reported to the school attendance officer when they occurred and 2 out of 5 suspensions were not coded as an unexcused absence, as required by law.

Denman Jr. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 10 were not reported to the school attendance officer when they occurred and 2 out of 10 suspensions were not coded as an unexcused absence, as required by law.



McComb High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was 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:

Otken is not posting the required historical documents. Of the classrooms reviewed, 14 out of 33 did not have the required historical documents.

Denman Jr. is not posting the required historical documents. Of the classrooms reviewed, 1 out of 31 did not have the required historical documents.

McComb High is not posting the required historical documents. Of the classrooms reviewed, 6 out of 56 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 Otken, all the teachers reviewed have proper endorsements for the subjects they teach.

At Denman Jr., all the teachers reviewed have proper endorsements for the subjects they teach.

At McComb 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 Otken, in 3 out of 20 classes, 409 out of 476 students were not assigned textbooks.

Of the classes reviewed at Denman Jr., in 19 out of 20 classes, 421 out of 440 students were not assigned textbooks.

Of the classes reviewed at McComb High, in 12 out of 20 classes, 240 out of 391 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

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

Schools

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

Denman Jr. is not in compliance with all required safety laws and policies.

McComb 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:

McComb School District has internal controls related to property and is adhering to those controls.

Vehicles

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

McComb 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 39603-7937, **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.

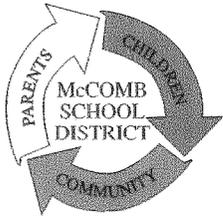
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.


Superintendent Signature

3/27/2013
Date

McComb School District

P.O. Box 868, 695 Minnesota Avenue
McComb, MS 39649



April 4, 2013

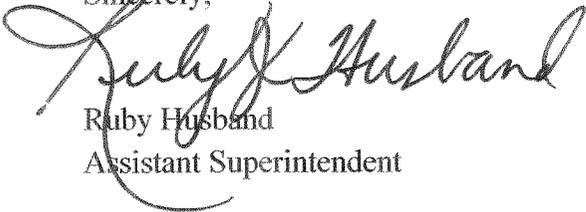
Mr. Clint Robinson
Mississippi Office of the State Auditor
P.O. Box 9337
Brookhaven, MS 39603-7937

Dear Sir:

This letter is in response to the audit that you conducted in the month of March. Each building principal, as well as district personnel, has had an opportunity to review your findings. The district shall continue to follow state regulations and correct any areas of finding.

Please find attached the written response to findings during your audit visit. If additional information is needed, please feel free to call or come by my office.

Sincerely,


Ruby Husband
Assistant Superintendent

Fax (601) 249-4732
Phone (601) 684-4661

MCComb School District's Response to Audit Findings

Student Enrollment

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

FINDINGS: Otken is not following policy regarding student enrollment. Of the records reviewed, 5 out of 31 had missing, incomplete, or invalid proof of residency.

Otken's Corrective Actions: Student enrollment will be updated with any new information during McComb School District's registration annually. Students' information will be updated by building records clerk when new information is supplied by parents during the year using required residence form. Periodic self – audits during school year to ensure records are being updated. We will always have 2 proofs, even if we have a lease. We will require a lease and another proof.

FINDINGS: Denman Jr. High is not following policy regarding student enrollment. Of the records reviewed, 3 out of 24 had missing, incomplete, or invalid proof of residency.

Denman's Correction Actions: Student enrollment will be updated with any new information during McComb School District's "One Stop Registration" annually. Students' information will be updated by building records clerk when new information is supplied by parents during the year using the required residence form. Periodic self-audits during school year to ensure records are being updated.

FINDINGS: McComb High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 40 had missing, incomplete, or invalid proof of residency.

McComb High's Corrective Actions: We will follow enrollment procedures to which includes obtaining 2 proofs of residency from the guardian, parent, or owner of the home in cases where the students or family is labeled homeless. These two proofs of residency will be inclusive of any home visits. We will also conduct a monthly audit that will be completed by the school.

District's Corrective Actions: Periodic self checks will be conducted by the building administrator and central office personnel. Records clerks will attend district level training once a year and three refresher trainings during the school year.

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:

FINDINGS: At Otken, 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, 12 out of 31 student's information did not match information in the student package.

Otken's Corrective Actions: Students information such as phone number and address changes will be updated in cumulative records as well as SAMS as they are received from parents and legal guardians.

FINDINGS: At Denman 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, 10 out of 24 student's information **did not match** information in the student package.

Denman's Correction Actions: Student enrollment will be updated with any new information during McComb School District's "One Stop Registration" annually. Students' information will be updated by building records clerk when new information is supplied by parents during the year. Periodic self-audits during school year to ensure records are being updated.

FINDINGS: At McComb High, the selected student's information in the student package is not the same as in the information kept in the student's record. Of the records reviewed, 3 out of 40 student's information did not match information in the student package.

McComb High's Corrective Actions: The McComb High School will assess the procedures concerning the collection, input, and transfer of data from the student packets, to the records and make necessary changes to fix any inconsistencies. Once procedures are assessed and changes are made, there will be a monthly audit of random records and changes will be made to the records if necessary. There will also be a monthly audit of the packets and student records.

District's Corrective Actions: Periodic self checks will be conducted by the building administrator and central office personnel. Records clerks will attend district level training once a year and three refresher trainings during the school year.

Student Attendance /Absenteeism

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

FINDINGS: Otken is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 19 did not contain enough information to actually validate the excused absence; 11 out of 19 excuses did not comply with district and /or school policies; and 9 out of 19 did not have a valid excuse on file.

Otken's Corrective Actions: Excuses turned in will be reviewed in detail to ensure there is enough information according to the policy to make sure it is followed. All excuses will be validated by our records clerk to make sure district and /or school policies are met.

FINDINGS: Of the excuses reviewed, 1 student out of 21 did not have a valid excuse on file.

McComb High's Corrective Actions: As a result, we are reviewing our procedures and policy for collecting excuses. The school will perform a self-audit of absentees reported per month by the records clerk/secretary; the school administration team will perform a monthly audit. Documentation of the audit will be placed in the records clerk's office.

District's Corrective Actions: Periodic self checks will be conducted by the building administrator and central office personnel. Records clerks will attend district level training once a year and three refresher trainings during the school year.

Graduation

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

FINDINGS: At McComb High, not all students selected met graduation requirements. Of the records reviewed, 8 out of 14 did not pass or did not have documentation of being exempt from the Subject Area Tests.

McComb High's Corrective Actions: All counselors, administrators must attend training concerning graduation records. Self-assessment of the records shall be conducted throughout the year. There shall be an assessment of the information monthly by the counselor. During the months of January through May, there shall be a monthly assessment of the records which shall require the administration team and/or certified designee to conduct random checks of the cumulative folders and other information regarding graduation requirement such as: SATP Test Passage status for all seniors. The principal shall sign off on all records of graduating seniors. Starting with the graduating class of 2013, the principal shall review the list of seniors and type of exiting diploma or certificate before up loading into MSIS. The principals shall sign the list once he has verified that students have met exiting requirements.

District's Corrective Actions: The principal shall send signed verification list of all senior exiting McComb High School to the office of the Superintendent. District office personnel shall perform a random check of senior records.

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

FINDINGS: At McComb High, all graduation records were not complete. Of the records reviewed, 2 out of 14 of student's records did not have completed Summary of High School Units. Of the records reviewed, 14 out of 14 of student's records reviewed had incomplete Graduation Facts sections.

McComb High's Corrective Actions: One student documentation shows that he graduated with 26 credits and passed all SATP test required; however, his credit totals for the last semester were not present on the insert cumulative folder. This has been corrected. The other individual transferred and earned a diploma from another school/institution. This students' information was uploaded incorrectly to the state department. Corrections were made on the co-hort verification sheet and sent to the state department of education.

District's Corrective Actions: District office personnel shall perform a random check of senior records.

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:

FINDINGS: Otken is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 20 students reviewed were not reported to the school attendance officer after accumulation five or more unexcused absences; and 3 out of 20 students reviewed were not reported in timely manner as specified by law after accumulating five or more unexcused absences.

Otken's Corrective Actions: Daily reports will be done by the attendance clerk on the 5 day, 10 day, & 12 day unexcused absences. When students reach these incremental levels of unexcused absences the reports are forwarded to the school attendance officer and the school district SAM7/MSIS manager.

FINDINGS: Denman Jr. High 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 accumulation 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.

Denman's Correction Actions: Daily reports will are done by the attendance clerk on the 5 day, 10 day, and 12 day unexcused absences. When students reach these incremental levels of unexcused absences the reports are forwarded to the school attendance officer and the school district SAM7/MSIS manager.

FINDINGS: McComb High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 9 out of 24 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

McComb High's Corrective Actions: Daily reports will are done by the attendance clerk on the 5 day, 10 day, and 12 day unexcused absences. When students reach these incremental levels

of unexcused absences the reports shall be forwarded to the school attendance officer and the school district SAM7/MSIS manager. There will be a trained back up for the clerk in case of emergency or absence who will input attendance. A report will be generated and examined for any excessive absences. All reports will be evaluated monthly.

District's Corrective Actions:

Periodic self checks will be conducted by the building administrator, central office personnel and attendance officer. Clerks will attend district level training once a year and three refresher trainings during the school year.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

FINDINGS: Otken is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 5 were not reported to the school attendance officer when they occurred and 2 out of 5 suspensions were not coded as an unexcused absence, as required by law.

Otken's Corrective Actions: Otken's administration will copy suspension documentation to our attendance clerk so she can code it properly, and check for possible errors. Discipline containing school suspensions will be entered into attendance in a timely manner and a reported to the attendance officer. We will communicate more effectively.

FINDINGS: Denman Junior High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 10 were not reported to the school attendance officer when they occurred and 2 out of 10 suspensions were not coded as an unexcused absence, as required by law.

Denman's Correction Actions: The two students in question were suspended from the Alternative School. Discipline referrals from Alternative School will be forwarded to Denman Junior High. Denman's attendance clerk is going to check attendance to account for possible errors. Discipline containing out of school suspensions will be entered into attendance in a timely manner and a reported to the attendance officer.

FINDINGS: McComb High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 6 was not reported to the school attendance officer when they occurred, as required by law.

McComb High's Corrective Actions: Discipline containing out of school suspensions will be entered into the student package in a timely manner and given to MSIS clerk. A timely reported shall be sent to the attendance officer.

District's Corrective Actions: District personnel shall meet monthly with the attendance officer to compare data submitted to 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:

FINDINGS: Otken is not posting the required historical documents. Of the classrooms reviewed, 14 out of 33 did not have the required historical documents:

Otken's Corrective Actions: All classrooms will be equipped with a historical document. Documents in question were In God We Trust signs. Documents have been ordered for all classrooms and have been replaced.

FINDINGS: Denman Junior High is not posting the required historical documents. Of the classrooms reviewed, 1 out of 31 did not have the required historical documents.

Denman's Correction Actions: All classrooms will be equipped with a historical document. Document in question was In God We Trust signs. Gym was the only one that did not have a posted document. The historical document has been posted in the gym.

FINDINGS: McComb High is not posting the required historical documents. Of the classrooms reviewed, 6 out of 56 did not have the required historical documents.

McComb High's Corrective Actions: As determine by the state audit, McComb High School had 6 out of 56 instructional rooms without the "In God We Trust" signs present in the classroom. As result, signs have been ordered and all instructional-based classrooms have the appropriate document located in the room. Periodical check will be done to ensure the documents are present in the class throughout the year.

District's Corrective Actions: District office shall purchase replacement documents and frames. At the start of each school year, the safety director shall check each classroom to ensure that the document is properly displayed.

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:

FINDINGS: Of the classes reviewed at Otken, in 3 out of 20 classes, 409 out of 476 students were not assigned textbooks.

Otken's Corrective Actions: All 3rd grade classrooms have been assigned textbooks. 1st grade and 2nd grade has consumables and textbooks are not assigned to 1st grade classes or 2nd grade

classes. ONLY 3RD GRADE IS ISSUED TEXTBOOK CARDS AND ARE ASSIGNED TEXTBOOKS

FINDINGS: Of the classes reviewed at Denman Jr., in 19 of 20 classes, 421 out of 440 students were not assigned textbooks.

Denman's Correction Actions: All of Denman Junior High school classes have books for their courses, currently, and our district/school has invested in online instruction and material for students to access class material from school and home via the internet. Students are also provided consumable items such as: workbooks, worksheets, and teacher prepared worksheets for student instruction. Books are available for students that do not have internet access at home or express need for books inclusive with the internet.

When issuing books, we used a system where teachers were allowed to disseminate books to their class at the beginning of the semester. Teachers place the book number and students' name on provided documentation and submit a copy of the documentation to the administration.

Corrective action: After careful examination of our textbook assignment/inventory process, Denman Junior High has revamped the system to include self-examination of both the books assigned to the students and inventory throughout the year. Book cards will also be used for any textbooks that are assigned to students.

FINDINGS: OF the classes reviewed at McComb High, in 12 out of 20 classes, 240 out of 391 were not assigned textbooks.

McComb High's Corrective Actions: All of McComb High school classes have books for their courses, currently, our district/school have invested in online instruction and material for students to access class material from school and home via the internet. Currently we have online programs that service the majority of academic programs in the high school. Students are also provided consumable items such as: SATP booklets, worksheets, and teacher prepared worksheets for student instruction. Books are available for students that do not have internet access at home or express need for books inclusive with the internet. When issuing books, we used a system where teachers were allowed to disseminate books to their class at the beginning of the semester. Teachers placed the book number and students' name on provided documentation and submitted a copy of the documentation to the administration.

After careful examination of our textbook assignment/inventory process, McComb High School has revamped the system to include self examination of both the books assigned to the students and inventory throughout the year.

District's Corrective Actions: McComb School District's textbook selection and adoption policy will be followed. Mississippi State Textbook Purchasing Board allows for purchase of consumable books, electronic textbooks, as well as bound textbooks. The district shall stay

within guidelines when purchasing textbooks. The district shall revise the policy and procedures to address the issuing of textbooks to students.

Safety

1. I determined whether the school is in compliance with all required safety laws and policies. As a result, I found the following:

FINDINGS: Otken is not in compliance with all required safety laws and policies.

Otken's Corrective Actions: The required safety law that was not in compliance was 1 missed fire drill 1 month. We do have a yearly calendar with dates set aside for all required drills. Principal's designee will ensure drills are carried out on days set aside and/or reschedule when needed to ensure compliance.

FINDINGS: Denman Junior High is not in compliance with all required safety laws and policies.

Denman's Correction Actions: A yearly calendar will be compiled each year and with dates set aside for required drills. Principal's designee will ensure drills are carried out on days set aside and or rescheduled when needed to ensure compliance.

FINDINGS: McComb High is not in compliance with all required safety laws and policies.

McComb High's Corrective Actions: All drills will be scheduled on the interschool calendar. Prior to each drill execution, administration will be notified of the drill. The administrator assigned or his/her designee will collect documentation of each drill. The administrative team will conduct a monthly examination of the report.

District's Corrective Actions: District safety director will submit a monthly report to the Assistant Superintendent of drills conducted at each school. District safety director shall develop calendar for all drills.