



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*January 23, 2013*

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**Newton County School District**

Beginning on Monday, January 14, 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:

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

Newton County High School does have a written policy on enrollment requirements and procedures.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Newton County Elementary School is reporting the number of students enrolled accurately.

Newton County High School is reporting the number of students enrolled accurately.

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

Newton County Elementary School is not following policy regarding student enrollment. Of the records reviewed, 20 out of 26 had missing, incomplete, or invalid proof of residency.

Newton County High School is not following policy regarding student enrollment. Of the records reviewed, 28 out of 29 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 Newton County Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 3 out of 26 student's information **did not match** information in the student package.



At Newton County High School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 14 out of 29 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:

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

Newton County High School does have a written policy on monitoring and reporting student absences.

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

Newton County Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 27 out of 34 did not contain enough information to actually validate the excused absence; and 2 out of 34 excuses did not comply with district and/or school policies.

Newton County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 20 out of 39 did not contain enough information to actually validate the excused absence; and 17 out of 39 excuses did not comply with district and/or school policies.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

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

All students selected at Newton County High School met graduation requirements.

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

At Newton County High School, all graduation records were complete.

**School Attendance Reporting**

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

Newton County Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 7 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Newton County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 15 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 15 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:

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

Newton County High School attendance officer is following policy regarding the reporting of unexcused absences.

### **Reporting of Suspensions**

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

Newton County Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 were not reported to the school attendance officer when they occurred and 1 out of 5 suspensions was not coded as an unexcused absence, as required by law.

Newton County High School is following policy regarding the reporting of suspensions.

### **Posting of Historical Documents**

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

Newton County Elementary School is not posting the required historical documents. Of the classrooms reviewed, 2 out of 61 did not have the required historical documents; and 8 out of 61 did not have the required historical documents properly displayed.

Newton County High School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 69 did not have the required historical documents properly displayed.

### **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 Newton County Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.



At Newton County High School, all the teachers reviewed have proper endorsements for the subjects they teach.

**Note: OSA is aware that Process Standard 8.1 allows no more than 5% of FTE units, not including academic core subjects, to work outside of the area or areas of endorsement.**

### Textbooks

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:

Of the classes reviewed at Newton County Elementary School, in 18 out of 20 classes, 265 out of 337 students were not assigned textbooks.

Of the classes reviewed at Newton County High School, in 18 out of 20 classes, 273 out of 365 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

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

#### Schools

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

Newton County High School is not in compliance with all required safety laws and policies.

### Property Internal Controls

1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Newton County School District has internal controls related to property but is not adhering to those controls. 4 out of 15 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 4 out of 15 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:

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



**NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this report may affect your accreditation status. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.**

I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at P.O. Box 11183, Jackson, MS 39283, **within one week from today**. If you have questions or comments, please feel free to contact myself or Keyla Bradford, Project Manager, at 601-576-2800.

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

  
\_\_\_\_\_  
Superintendent Signature

1/23/13  
\_\_\_\_\_  
Date



# Newton County School District

J.O. Amis - Superintendent

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15305 Highway 15 • Post Office Box 97 • Decatur, MS 39327  
Telephone 601-635-2317 • Fax 601-635-4025

January 24, 2013

MS Office of the State Auditor  
Attn: Earlene Stewart  
P.O. Box 11183  
Jackson, MS 39283

Dear Ms. Stewart,

The Newton County School District has proposed and hereby submits the following corrective action plan for the findings from the Office of the State Auditor's Performance Audit Division.

## **Student Enrollment**

1. Newton County Elementary School is not following policy regarding student enrollment. Of the records reviewed, 20 out of 26 had missing, incomplete, or invalid proof of residency.

Newton County High School is not following policy regarding student enrollment. Of the records reviewed, 28 out of 29 had missing, incomplete, or invalid proof of residency.

### **School District's Response**

Newton County Elementary and High School will follow district and/or school student enrollment policy and ensure that valid proof of residency is included in student records.

2. At Newton County Elementary School, the selected student's information in the student package is not the same as the information kept in the student's record. Of the records reviewed, 3 out of 26 student's information did not match the information in the student package.

At Newton County High School, the selected student's information in the student package is not the same as the information kept in the student's record. Of the records reviewed, 14 out of 29 student's information did not match information in the student package.

### **School District's Response**

Newton County Elementary and High School will follow district and/or school student enrollment policy and ensure that student information is consistent in both student records and student package.



# Newton County School District

J.O. Amis - Superintendent

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## Student Attendance/Absenteeism

1. Newton County Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 27 out of 34 did not contain enough information to actually validate the excused absence; and 2 out of 34 excuses did not comply with district and/or school policies.

Newton County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 20 out of 39 did not contain enough information to actually validate the excused absence; and 17 out of 39 excuses did not comply with district and/or school policies.

### School District's Response

Newton County Elementary School and High School has implemented the process of date stamping each excuse upon receipt to ensure each excuse is properly documented. Principal will ensure that excuses contain required information that complies with district and/or school policies.

## School Attendance Reporting

1. Newton County Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 7 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Newton County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 15 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 15 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

### School District's Response

Newton County Elementary will adhere to policy regarding the reporting of unexcused absences in a timely manner following the absence as specified by law.

Newton County High School will adhere to the policy regarding the reporting of unexcused absences to the attendance officer after accumulating five (5) or more unexcused absences. The Principal will ensure that unexcused absences are reported in a timely manner as specified by law.



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J.O. Amis - Superintendent

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## Reporting of Suspensions

1. Newton County Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 were not reported to the school attendance officer when they occurred and 1 out of 5 suspensions was not coded as an unexcused absence, as required by law.

### School District's Response

Newton County Elementary School will follow the policy regarding the reporting of suspensions to the school attendance officer as required by law.

## Posting of Historical Documents

1. Newton County Elementary School is not posting the required historical documents. Of the classrooms reviewed, 2 out of 61 did not have the required historical documents; and 8 out of 61 did not have the required historical documents properly displayed.

Newton County High School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 69 did not have the required historical documents properly displayed.

### School District's Response

Newton County Elementary and High School will ensure the required historical documents are posted and properly displayed.

## Textbooks

1. Of the classes reviewed at Newton County Elementary School, in 18 out of 20 classes, 265 out of 337 students were not assigned textbooks.

Of the classes reviewed at Newton County High School, in 18 out of 20 classes, 273 out of 365 students were not assigned textbooks.

### School District's Response

Newton County Elementary and High School will assign textbooks to students in each applicable class.



# Newton County School District

J.O. Amis - Superintendent

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## Safety

### 1. District

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

### Schools

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

Newton County High School is not in compliance with all required safety laws and policies.

### School District's Response

Newton County School District will comply with all required safety laws and policies

Newton County Elementary and High School will comply with all required safety laws and policies.

## Property Internal Controls

1. Newton County School District has internal controls related to property but is not adhering to those controls. 4 out of 15 items reviewed did not follow the district's internal control procedures; and inventory system/listing has the incorrect location for 4 out of 15 items reviewed.

### School District's Response

Newton County School District will adhere to district internal controls related to property and inventory system/listing.

## Vehicles

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

### School District's Response

The Newton County School District has ordered the appropriate decals and will ensure district vehicles are marked as specified by law.

Sincerely,

A handwritten signature in black ink, appearing to read "J.O. Amis".

J.O. Amis, Superintendent  
Newton County School District