



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 18, 2013

North Tippah School District

Beginning on Monday, February 11, 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:

Walnut Attendance Center, Faulkner Elementary and Faulkner High 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:

Walnut Attendance Center and Faulkner Elementary are reporting the number of students enrolled accurately.

Faulkner High is not reporting the number of students enrolled accurately. The enrollment report run on February 13, 2013 shows 245 children enrolled, and the head count performed on February 13, 2013 shows 244 enrolled.

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

Walnut Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 15 out of 24 had missing, incomplete, or invalid proof of residency.

Faulkner Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 16 had missing, incomplete, or invalid proof of residency.

Faulkner High is not following policy regarding student enrollment. Of the records reviewed, 1 out of 12 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 Walnut Attendance Center, 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, 7 out of 24 student's information **did not match** information in the student package.

At Faulkner 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 16 student's information **did not match** information in the student package.

At Faulkner High, 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:

Walnut Attendance Center, Faulkner Elementary and Faulkner High 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:

Walnut Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 21 did not contain enough information to actually validate the excused absence; and 2 out of 21 did not have a valid excuse on file.

Faulkner Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 23 did not contain enough information to actually validate the excused absence.

Faulkner High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 13 did not contain enough information to actually validate the excused absence and 2 out of 13 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 Walnut Attendance Center, not all students selected met graduation requirements. Of the records reviewed, 4 out of 5 did not earn the minimum number of Carnegie units.

At Faulkner High, 3 out of 3 graduation transcripts reviewed did not match the information submitted to MSIS.

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

At Walnut Attendance Center and Faulkner High, 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:

Walnut Attendance Center 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.

Faulkner Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 3 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Faulkner High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed was 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:

Walnut Attendance Center, Faulkner Elementary and Faulkner 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:

Walnut Attendance Center did not have any suspensions to report to the school attendance officer.

Faulkner Elementary and Faulkner High are 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:

Walnut Attendance Center, Faulkner Elementary and Faulkner High 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 Walnut Attendance Center, Faulkner Elementary and Faulkner High, 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:

Of the classes reviewed at Walnut Attendance Center, in 7 out of 20 classes, 127 out of 128 students were not assigned textbooks.

Of the classes reviewed at Faulkner Elementary, in 10 out of 20 classes, 236 out of 236 students were not assigned textbooks.

Of the classes reviewed at Faulkner High, in 9 out of 20 classes, 126 out of 126 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

North Tippah School District is not in compliance with all required safety laws and policies.

Schools

Walnut Attendance Center, Faulkner Elementary and Faulkner High are 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:

North Tippah School District does not have internal controls related to property.

In North Tippah School District, 2 out of 20 items reviewed were not located during the audit; the information on the purchase order did not match the information in the inventory system for 8 out of 20 items reviewed; and the inventory system/listing had the incorrect location 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:

North Tippah School District is not following policy regarding the marking of district vehicles. 1 out 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 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.

Junia Wooten
Superintendent Signature

2/18/2013
Date

**NORTH TIPPAH SCHOOL DISTRICT
JUNIOR WOOTEN, SUPERINTENDENT
P.O. BOX 65
TIPLERSVILLE, MS. 38674
PHONE-223-4384
FAX-223-5379**

02-18-2013

BOARD OF EDUCATION

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TO: OFFICE Of The State Auditor

FROM: JUNIOR WOOTEN, SUPERINTENDENT

SUBJECT: Performance Auditor

DATE: February 18, 2013

Student Enrollment

1. Ok
2. Falkner High School- [REDACTED] graduated as a GED student 02-14-2013.
(Superintendent, Counselor) Samples attached
3. Walnut Attendance Center will provide accurate proof of residency beginning 02-18-2013.
(Principal)

Falkner Elementary will provide accurate proof of residency beginning 02-18-2013.
(Principal)

Falkner High will provide accurate proof of residency beginning 02-18-2013. (PRINCIPAL)

4. **Walnut Attendance Center-the selected student's information in the student's package will be the same information kept in the student's record.(Principal)**

Falkner Elementary-the selected student's information in the student's package will be the same information kept in the student's record. (Principal)

Falkner High-the selected student's information in the student's package will be the same information kept in the student's record. (Principal)

Student Attendance/Absenteeism

1. **Ok**
2. **Walnut Attendance Center will follow policy regarding attendance and absenteeism. We will revise the policy to say exactly what we are doing.(Principal)**

Falkner Elementary will follow policy regarding attendance and absenteeism. We will revise the policy to say exactly what we are doing. (Principal)

Falkner High will follow policy regarding attendance and absenteeism. We will revise the policy to say exactly what we are doing. (Principal)

Graduation

1. **Walnut Attendance will code physical education in Sam, so it will be a Carnegie unit on the student's records.(Principal, Counselor)**

Falkner High will code physical education in Sam, so it will be a Carnegie unit on the student's records. . (Principal, Counselor)

2. **Ok**

School Attendance Report

1. **Walnut Attendance Center will follow policy regarding the reporting of unexcused absences. Walnut will report in a timely manner as specified by law after accumulating five (5) or more unexcused absences.(Principal)**

Falkner Elementary will follow policy regarding the reporting of unexcused absences. Falkner will report in a timely manner as specified by law after accumulating five (5) or more unexcused absences. (Principal)

Falkner High will follow policy regarding the reporting of unexcused absences. Falkner will report in a timely manner as specified by law after accumulating five (5) or more unexcused absences. (Principal)

2. Ok

Reporting of Suspensions

1. OK

Posting of Historical Documents

1. OK

Teacher Endorsements

1. OK

Textbooks

1. Walnut Attendance Center 127 out of 128 students were not assigned textbooks.
Falkner Elementary 236 out of 236 students were not assigned textbooks.
Falkner High 126 out of 126 students were not assigned textbooks.

Safety

1. The North Tippah School District and Schools required safety laws and policies were approved by School Board on February 14th. 2013. (Superintendent) Attached

Property Internal Controls (Superintendent, Business Officer)

1. The North Tippah School District will have internal controls related to property.

All items purchased will be separate on purchase order.

All items will be in correct location.

Vehicles

1. The North Tippah School District will follow policy regarding the marking of district vehicles. Driver education car at Falkner High School will be marked within five days.(Principal)

Thank you,

A handwritten signature in black ink that reads "Junior Wooten". The signature is written in a cursive style with a large initial 'J' and a long horizontal stroke at the end.

Junior Wooten, Superintendent

Pages 9 and 10 of this report have been redacted for student confidentiality.



Select Student Update Grades View Grade History Update Promotion View Promotion History

District	School	Ind	Ind	Date	Date	Type	Type	UserName
7011	008						G	WOOTEN, VESTER
7011	008		Y		02-14-2013			WOOTEN, VESTER

4. MOTION TO APPROVE CLAIM DOCKET NUMBERS 45064 TO 45229.

ACTION: APPROVE

MOTION: RA SECOND: HH VOTE: ALL: X_AB:___

5. MOTION TO APPROVE TRANSMITTAL COVER SHEETS ON ACTIVITY FUNDS.

ACTION: APPROVE

MOTION: RA TM: VOTE: ALL: X_AB:___

6. MOTION TO APPROVE FUND RAISERS.

ACTION: APPROVE

MOTION: AM SECOND: HH: VOTE: ALL: X_AB:___

7. MOTION TO APPROVE DISTRICT FINANCIAL STATEMENTS AND AMENDMENTS.

ACTION: APPROVE

MOTION: AM SECOND: RA: VOTE: ALL: X_AB:___

8. MOTION TO APPROVE LUNCHROOM FINANCIAL STATEMENTS AND AMENDMENTS.

ACTION: APPROVE

MOTION: RA: SECOND: TM: VOTE: ALL: X_AB:___

9. MOTION TO APPROVE DONATIONS.

ACTION: NO ACTION

10. MOTION TO TAKE ACTION ON REQUEST FOR RELEASE OR ACCEPTANCE.

ACTION: APPROVE

**RELEASE
MATTHEW RICHARDSON
AMERICUS SEAWRIGHT
CODY SEAWRIGHT**

**ACCEPT
STEPHANIE TORRES
CAITLYN KING
TY KING
ETHAN KING
JONATHAN HARRIS
KATELYN HINSON
ELIJAH MAUNEY
GAVIN WOOLEY**

**NOT ACCEPT
JASON LEE SMITH, JR**

MOTION: RA SECOND: AM VOTE: ALL: X_AB:___

11. MOTION TO APPROVE DISPOSAL OF PROPERTY.

ACTION: APPROVE

MOTION: HH: SECOND: TM: VOTE: ALL: _X_AB:__

12. MOTION TO APPROVE SAFETY AND CRISIS RESPONSE PLANS-DISTRICT AND SCHOOLS.

ACTION: APPROVE

MOTION: TM: SECOND: AM VOTE: ALL: _X_AB:__

13. MOTION TO APPROVE DESIGNEE FOR 2013-14 SCHOOL YEARS. JAY MCCOY. JENNIFER STROUPE, TROY SHAW, SCOTT SMITH, LINDA GUNN AND KURT KUTRIP.

ACTION: APPROVE

MOTION: HH: SECOND: RA: VOTE: ALL: _X_AB:__

14. MOTION TO HIRE SCOTT SMITH PRINCIPAL AT CHALYBEATE ELEMENTARY SCHOOL.

ACTION: APPROVE

MOTION: HH: SECOND: RA: VOTE: ALL: _X_AB:__

MOTION TO CONSIDER GOING INTO EXECUTIVE SESSION TO DISCUSS PERSONNEL WAS MADE BY: TM AND SECOND BY HH. VOTE: ALL: _X_AB:__

MOTION TO GO INTO EXECUTIVE SESSION TO DISCUSS PERSONNEL WAS MADE BY: TM AND SECOND BY HH. VOTE: ALL: _X_AB:__

MOTION TO COME OUT OF EXECUTIVE SESSION WAS MADE BY: TM AND SECOND BY HH. VOTE: ALL: _X_AB:__

ACTION: NO ACTION

15. MOTION TO HIRE JAY MCCOY PRINCIPAL WALNUT HIGH SCHOOL.

ACTION: APPROVE

MOTION: AM: SECOND: TM: VOTE: ALL: _X_AB:__

16. MOTION TO HIRE TROY SHAW PRINCIPAL WALNUT ELEMENTARY SCHOOL.

ACTION: APPROVE

MOTION: HH: SECOND: RA VOTE: ALL: _X_AB:__

17. MOTION TO HIRE JENNIFER STROUPE PRINCIPAL FALKNER HIGH SCHOOL.

ACTION: APPROVE

MOTION: AM: SECOND: TM: VOTE: ALL: X AB: __

18. MOTION TO HIRE LINDA GUNN TITLE 1.

ACTION: APPROVE

MOTION: RA: SECOND: TM: VOTE: ALL: X AB: __

19. MOTION TO HIRE KURT KUTRIP SPECIAL EDUCATION DIRECTOR.

ACTION: APPROVE

MOTION: RA: SECOND: AM: VOTE: ALL: X AB: __

20. MOTION TO HIRE NICK HOPPER TECHNOLOGY.

ACTION: APPROVE

MOTION: RA: SECOND: TM: VOTE: ALL: X AB: __

21. NICK HOPPER TO DISCUSS TECHNOLOGY.

NICK HOPPER DISCUSSED TECHNOLOGY.

22. MOTION TO APPROVE AUDIT REPORT YEAR ENDING JUNE 30, 2012.

ACTION: APPROVE

MOTION: RA SECOND: TM

23. MOTION TO ADJOURN.

ACTION: APPROVE

MOTION: AM SECOND: HH: VOTE: ALL: X AB: __

02-14-2013

JESSE CUTRER

CHARIMAN

RON ALEXANDER

SECRETARY

HOLLY HICKS

MEMBER

TODD MCELWAIN

MEMBER

ALLEN MCMILLIN

MEMBER
