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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

May 23, 2013

Pascagoula School District

Beginning on Monday, May 20, 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:

   Eastlawn Elementary does have a written policy on enrollment requirements and procedures.

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

   Trent Lott 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:

   Eastlawn Elementary is reporting the number of students enrolled accurately.

   Lake is reporting the number of students enrolled accurately.

   Trent Lott 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:

   Eastlawn is not following policy regarding student enrollment. Of the records reviewed, 1 out of 15 had missing, incomplete, or invalid proof of residency.

   Lake is following policy regarding student enrollment.

   Trent Lott is not following policy regarding student enrollment. Of the records reviewed, 2 out of 27 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 Eastlawn, 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, 1 out of 15 student's information **did not match** information in the student package.

At Lake, 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 5 student's information **did not match** information in the student package.

At Trent Lott, 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 27 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:

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

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

   Trent Lott 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:

   Eastlawn Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 9 did not contain enough information to actually validate the excused absence; 7 out of 9 excuses did not comply with district and/or school policies; and 7 out of 9 did not have a valid excuse on file.

   Lake is following policy regarding attendance and absenteeism.

   Trent Lott is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 20 did not contain enough information to actually validate the excused absence; and 4 out of 20 did not have a valid excuse on file.

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:

   Eastlawn is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 3 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Lake is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 3 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Trent Lott is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 11 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 11 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:

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

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

   Trent Lott 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:

   Eastlawn did not have any suspensions to report to the school attendance officer.

   Lake is following policy regarding the reporting of suspensions.

   Trent Lott is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 5 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:

   Eastlawn is posting the required historical documents.

   Lake is posting the required historical documents.

   Trent Lott is 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 Eastlawn, all the teachers reviewed have proper endorsements for the subjects they teach.

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

At Trent Lott, 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 Eastlawn, in 20 out of 20 classes, 47 out of 414 students were not assigned textbooks.

   Of the classes reviewed at Lake, in 2 out of 5 classes, 34 out of 89 students were not assigned textbooks.

   Of the classes reviewed at Trent Lott, in 10 out of 20 classes, 135 out of 287 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
   Pascagoula School District is in compliance with all required safety laws and policies.

   Schools
   Eastlawn is in compliance with all required safety laws and policies.

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

   Trent Lott 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:

   Pascagoula School District has internal controls related to property but is not adhering to those controls. 5 out of 21 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 5 out of 21 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:

   Pascagoula School District is not following policy regarding the marking of district vehicles. 5 out 5 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 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

Date 5/23/13