PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 7, 2013

Pontotoc County School District

Beginning on Wednesday, March 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:

   South Pontotoc High, Middle and Elementary 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:

   South Pontotoc High, Middle and Elementary 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:

   South Pontotoc High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 21 had missing, incomplete, or invalid proof of residency.

   South Pontotoc Middle is not following policy regarding student enrollment. Of the records reviewed, 10 out of 19 had missing, incomplete, or invalid proof of residency.

   South Pontotoc Elementary is not following policy regarding student enrollment. Of the records reviewed, 10 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 South Pontotoc High and Middle, the selected student's information in the student package **is the same** as the information kept in the student's record.

At South Pontotoc 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, 11 out of 25 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:

   South Pontotoc High, Middle and Elementary 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:

   South Pontotoc High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 32 excuses did not comply with district and/or school policies; and 1 out of 32 did not have a valid excuse on file.

   South Pontotoc Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 20 did not contain enough information to actually validate the excused absence; and 1 out of 20 did not have a valid excuse on file.

   South Pontotoc Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 28 excuses did not comply with district and/or school policies.

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:

   All students selected at South Pontotoc High met graduation requirements.

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

   At South Pontotoc 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:

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

   South Pontotoc Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 4 students were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

South Pontotoc Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 7 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:

   South Pontotoc High, Middle and Elementary 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:

   South Pontotoc High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer when it occurred as required by law.

   South Pontotoc Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer when they occurred as required by law.

   South Pontotoc Middle 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:

   South Pontotoc High, Middle and Elementary 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 South Pontotoc High, Middle and Elementary, 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 South Pontotoc High, in 4 out of 20 classes, 104 out of 104 students were not assigned textbooks.

   Of the classes reviewed at South Pontotoc Middle, all students were assigned textbooks.

Of the classes reviewed at South Pontotoc Elementary, in 10 out of 20 classes, 198 out of 198 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
   Pontotoc County School District is not in compliance with all required safety laws and policies.

   Schools
   South Pontotoc High is not in compliance with all required safety laws and policies.

   South Pontotoc Middle is not in compliance with all required safety laws and policies.

   South Pontotoc Elementary 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:

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

   My School District has internal controls related to property; however, those controls do not appear adequate in ensuring the proper handling of fixed assets.

   My School District does not have internal controls related to property.

   Pontotoc County School District has internal controls related to property but is not adhering to those controls. The purchase order did not match the information in the inventory system for 4 out of 19 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:

   Pontotoc County School District is not following policy regarding the marking of district vehicles. 1 out 2 vehicles 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.

Kenneth Rose

Superintendent Signature

Date

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ATHLETICS

Pontotoc County Schools

April 11, 2013

Pontotoc County School District
Response to Findings

Student Enrollment

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:
South Pontotoc High, South Pontotoc Middle and South Pontotoc Elementary are not following policy regarding student enrollment. Of the records reviewed many had missing, incomplete, or invalid proof of residency.

Response
The schools in the Pontotoc County School District will better define acceptable proofs of residency to be accepted by the registrars. When acceptable proofs of residency can not be obtained by the parent/guardian the registrars will contact the transportation department to do a home visit to verify residency. Documentation of this home visit will be submitted back to the registrar's office to be put in the student's cumulative folder.
District policy will be changed to reflect these procedures.

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 South Pontotoc Elementary, the selected student's information in the student package is not the same as the information kept in the student record. Of the records reviewed, 11 out of 25 student's information did not match information in the student package.

The Pontotoc County School District does not discriminate on the basis of sex, race, creed, color, handicap or National Origin.
An Equal Opportunity Employer

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Response
All schools in the district require students to show proofs of residency yearly. During the 2012-13 school year the district sent home a memo containing the student's address and information. It was brought to our attention that the district, at some point between the beginning of school and December, had a computer glitch that caused several of the student's addresses to revert back to old addresses or had completely new addresses. Upon noticing the error, district personnel attempted to correct as many of the addresses as possible.
The district will continue to require proofs of residency yearly. The district will continue to send address sheets home to parents at the beginning of the second semester reminding parents to notify the school if the address isn't correct or if they have moved. District policy will be changed to reflect the new procedures.

Student Attendance/Absenteeism

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:
South Pontotoc High, South Pontotoc Middle and South Pontotoc Elementary are not following policy regarding attendance and absenteeism.

Response
The area of concern expressed by the auditor was that the schools were not sending an updated list of students with five or more unexcused absences to the attendance officer but once a week.
Beginning immediately, schools will send an updated list of students with five or more unexcused absences to the attendance officer by fax, email or in person twice weekly preferably on Tuesday and Thursday.
The schools will keep an ongoing file including documentation that the information is sent.
Schools will more closely check the information on doctor excuses as they come in.

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Reporting of Suspensions

I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found that: South Pontotoc High and South Pontotoc Elementary are not following policy regarding the reporting of suspensions.

Response

Principals and disciplinarians will be required to report suspensions to the attendance officer. The reports will be sent twice weekly, preferably on Tuesday and Thursday.

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:
South Pontotoc High and South Pontotoc Elementary had some classes that were not assigned textbooks.

Response

All classes have the opportunity to have textbooks. Since textbooks are not specifically designed to the Mississippi curriculum, some teachers use textbooks for supplemental instruction and do not specifically assign textbooks, but pull resources from numerous places. In the elementary, several teachers, mainly in lower grades, use supplemental materials such as readers and activities instead of textbooks.
The district will make textbooks available, either as actual books or in electronic form, to all teachers.

Safety

1. I determined whether the districts/schools are in compliance with all required safety laws and policies. As a result, I found the following:

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Pontotoc County School District is not in compliance with all safety laws and policies.
South Pontotoc High School, South Pontotoc Middle School and South Pontotoc Elementary School are not in compliance with all required safety laws and policies.

Response
Pontotoc County School District will complete an annual review of the Crisis Response Manual and the Safety Manual making changes as appropriate. The manuals will then be presented for approval by the Pontotoc County School Board. The district currently reviews and updates the manuals with the Pontotoc County Emergency Management personnel but has not sent to the school board for approval.

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:
Pontotoc County School District has internal controls related to property but is not adhering to those controls. The purchase order did not match the information in the inventory system for four of nineteen items reviewed.

Response
The property manager has reviewed all fixed assets and placed an item description for every asset to better identify the asset.

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Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:
Pontotoc County School District is not following policy regarding the marking of district vehicles. 1 out of 2 vehicles reviewed was not marked as specified by law.

Response

The vehicle that was unmarked was recently purchased. Pontotoc County School District had ordered the appropriate markings for the vehicle but at the time of the audit the markings had not been delivered. Once the markings came in they were placed on the vehicle in question. Pictures are included with this document.

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Pontotoc County Schools

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Pontotoc County Schools
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