



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 12, 2012

Pontotoc Municipal School District

Beginning on Monday, December 3, 2012, 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:

Pontotoc High, Middle and Jr. 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:

Pontotoc High, Middle and Jr. High 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:

Pontotoc High is not following policy regarding student enrollment. Of the records reviewed, 22 out of 33 had missing, incomplete, or invalid proof of residency.

Pontotoc Jr. High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 19 had missing, incomplete, or invalid proof of residency.

Pontotoc Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 18 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 Pontotoc 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 33 student's information **did not match** information in the student package.



At Pontotoc 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, 3 out of 19 student's information **did not match** information in the student package.

At Pontotoc Middle, 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 18 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:

Pontotoc High, Middle and Jr. 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:

Pontotoc High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 36 did not contain enough information to actually validate the excused absence and 2 out of 36 excuses did not comply with district and/or school policies.

Pontotoc Jr. High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 21 excuses did not comply with district and/or school policies.

Pontotoc Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 15 excuses did not comply with district and/or school policies; and 2 out of 15 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:

All students selected at Pontotoc High met graduation requirements.

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

At 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:

Pontotoc High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 4 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Pontotoc Jr. 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.

Pontotoc Middle 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:

Pontotoc High and Jr. High attendance officer is following policy regarding the reporting of unexcused absences.

Pontotoc Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 1 students file had no attempts made to secure enrollment and/or attendance in the student's file that had accumulated five (5) or more unexcused absences. *[SAO no longer in this district]*

Reporting of Suspensions

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

Pontotoc High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when they occurred as required by law.

Pontotoc Jr. High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 4 was not reported to the school attendance officer when it occurred and 1 out of 4 suspensions was not coded as an 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:

Pontotoc High, Middle and Jr. 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 Pontotoc High, Middle and Jr. 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 Pontotoc High, in 17 out of 20 classes, 419 out of 419 students were not individually assigned textbooks.

Of the classes reviewed at Pontotoc Jr. High, in 14 out of 20 classes, 265 out of 265 students were not assigned textbooks.

Of the classes reviewed at Pontotoc Middle, in 17 out of 20 classes, 384 out of 384 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 Municipal School District is not in compliance with all required safety laws and policies.

Schools

Pontotoc High, Middle and Jr. 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:

Pontotoc Municipal School District does not have internal controls related to property. I determined the information on the purchase order did not match the information in the inventory system for 19 out of 20 items reviewed; and the inventory system/listing had the incorrect location for 13 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:

Pontotoc Municipal School District is not following policy regarding the marking of district vehicles. 1 out 3 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.



Superintendent Signature

Date 12-12-2012



PONTOTOC CITY SCHOOL DISTRICT
"Reaching Higher Levels of Learning"

Karen L. Tutor, Superintendent

December 18, 2012

Karol Odom, Performance Auditor
PO Box 1151
Ackerman, MS 39735

Dear Ms. Odom:

Thank you for the time you spent in our schools and for the helpful suggestions. Please allow me to address your findings:

Student Enrollment

Residency continues to be a challenge for us but we will work to ensure our parents know to report residency changes to us and we will continue to work to collect the appropriate documents. I am also attaching a copy of the letter we use at the end of the first 9-weeks to further work to get parents to bring us the required proofs of residency.

Student Attendance/Reporting/Absenteeism

Student excuses are being collected but we will ensure that we are following our policy by dating the excuse when it is received, as well as initialing the receipt. That will better ensure that we are addressing absences as directed by our policy. We will also make sure the unexcused absences are addressed within the 3-day timeframe, as directed by our policy, and reported to our School Attendance Officer.

Reporting of Suspensions

We will use email to report suspensions to our School Attendance Officer within two days of the suspension. Our SAO is now housed in Pontotoc High School so we also think that will help with our reporting.

Textbooks

Our teachers use a number of additional resources, in addition to textbooks, to instruct our students. Currently, we have a classroom set of textbooks for all our classes. Many of the outside assignments use other instructional materials, which are provided to our students.

PONTOTOC CITY SCHOOL DISTRICT

"Reaching Higher Levels of Learning"

Karen L. Tutor, Superintendent

Safety

Our School Safety Manual is reviewed annually. We will add the protocol for specific buildings to our plan and make sure we have a site plan for our Central Office.

Property Internal Controls

The teachers in the Pontotoc City School District will complete a self-inventory two times a year – at the beginning and at the end of the school year. The inventory will be listed by room and posted on the back of the classroom doors. The district tracking form will be used to show inventory as it is moved from room to room, documenting the giving and receiving of the inventory.

Items will be broken down specifically on our purchase orders, in addition to the requisition.

Vehicles

The Pontotoc City School District Drivers Education car will be correctly marked with the appropriately sized letters on all sides.

The Pontotoc City School District will continue to review our policies and work to ensure that we are following them, as directed. Thank you again for your time and your suggestions to help us become a better school district.

Sincerely,



Karen L. Tutor
Superintendent



PONTOTOC CITY SCHOOL DISTRICT
"Reaching Higher Levels of Learning"

Karen L. Tutor, Superintendent

October 25, 2012

Dear Parents and/or Guardians:

The Pontotoc City School District is required to check and maintain residency (MS Code 37-15-29 – SB Policy 6600) and immunization (MS Code 37-7-301(i), 37-15-1, and 41-23-37) documentation requirements for all students within our district. Residency and immunization is checked annually. Students must have the approved, appropriate residency and immunization documents in their cumulative record. Approved residency documents include at least two of the items numbered 1 – 10 below as verification of your physical address:

1. Filed Homestead Exemption Application Form
2. Mortgage documents or property deed
3. Apartment or home lease
4. Utility Bill
5. Driver's license
6. Voter precinct identification
7. Automobile registration
8. Affidavit and/or personal visit by a designated school official
9. Any other documentation designated by the district
10. Certified copy of filed petition for guardianship if pending and final decree when granted.

You are receiving this letter because you have not provided your child's school with the appropriate documents to meet either the residency or immunization requirement. It is very important that you provide the information to the school immediately. The first nine-week grading period has ended and this documentation must be in your child's file if you wish for him/her to continue to attend school.

It is very important that you contact your child's school immediately to find out what documents are missing from your child's cumulative record for the current school year. If you continue to have questions, please contact me by phone 662-489-3336 or by email kltutor@pontotoc.k12.ms.us. If there is anything else we can do to help with your child's education, please call us. Thank you for taking care of this very important task.

Sincerely,

Karen L. Tutor