



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 14, 2013

Poplarville Special Municipal Separate School District

Beginning on Monday, February 18, 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:

Poplarville Upper does have a written policy on enrollment requirements and procedures.

Poplarville Mid. School does have a written policy on enrollment requirements and procedures.

Poplarville Lower 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:

Poplarville Upper is reporting the number of students enrolled accurately.

Poplarville Mid. is reporting the number of students enrolled accurately.

Poplarville Lower 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:

Poplarville Upper is not following policy regarding student enrollment. Of the records reviewed, 2 out of 21 had missing, incomplete, or invalid proof of residency.

Poplarville Mid. is not following policy regarding student enrollment. Of the records reviewed, 5 out of 27 had missing, incomplete, or invalid proof of residency.

Poplarville Lower is not following policy regarding student enrollment. Of the records reviewed, 1 out of 22 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 Poplarville Upper, 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, 4 out of 21 student's information **did not match** information in the student package.

At Poplarville Mid., 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 27 student's information **did not match** information in the student package.

At Poplarville Lower, 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 22 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:

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

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

Poplarville Lower 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:

Poplarville Upper is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 33 excuses did not comply with district and/or school policies.

Poplarville Mid. is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 27 did not contain enough information to actually validate the excused absence; 1 out of 27 excuses did not comply with district and/or school policies; and 1 out of 27 did not have a valid excuse on file.

Poplarville Lower is following policy regarding attendance and absenteeism.

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:

Poplarville Upper is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 7 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 7 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.



Poplarville Mid. is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Poplarville Lower is following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 6 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:

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

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

Poplarville Lower 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:

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

Poplarville Mid. 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 and 1 out of 2 suspensions were not coded as an unexcused absence, as required by law.

Poplarville Lower 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:

Poplarville Upper is posting the required historical documents.

Poplarville Mid. is posting the required historical documents.

Poplarville Lower is not posting the required historical documents. Of the classrooms reviewed, 1 out of 21 did not have 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 Poplarville Upper, all the teachers reviewed have proper endorsements for the subjects they teach.

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

At Poplarville Lower, 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 Poplarville Upper, all students were assigned textbooks.

Of the classes reviewed at Poplarville Mid., in 20 out of 20 classes, 373 out of 375 students were not assigned textbooks.

Of the classes reviewed at Poplarville Lower, in 13 out of 13 classes, 273 out of 273 students were only assigned reading 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

Poplarville School District is in compliance with all required safety laws and policies.

Schools

Poplarville Upper is in compliance with all required safety laws and policies.

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

Poplarville Lower 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:



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

Vehicles

1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

My School District is not following policy regarding the marking of district vehicles. 1 out of 8 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 P O 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

3/14/13

Date

Poplarville School District

302 SOUTH JULIA STREET
POPLARVILLE, MISSISSIPPI 39470

CARL MERRITT, Superintendent
e-mail: cmerritt@poplarville.k12.ms.us

TELEPHONE: (601) 795-8477
FAX: (601) 795-0712

March 21, 2013

Mr. Clint Robinson
P.O. Box 3937
Brookhaven, MS 39603

Dear Mr. Robinson:

The Poplarville School District takes pride in meeting the laws of operation as set forth by the Mississippi Code. I have carefully reviewed the performance audit report as presented by Mr. Clint Robinson. I have personally conducted individual interviews with the administrator in charge of each audited school and department to review their Exit Conference Reports. Each administrator has reviewed their report and has issued a written response to my office detailing the action plan to be implemented on site to insure compliance with those areas of non-compliance detailed in their individual Exit Conference Report.

To follow is the Poplarville School District response to areas of non-compliance cited in the district and the procedural changes and/or practices being implemented to ensure future compliance.

Student Enrollment

While the Poplarville School District does have a written policy on enrollment requirements and procedures and has implemented these procedures, periodic inspections of records will be performed to ensure that policies are being implemented accurately and timely. Proofs of residency will be verified for accuracy. Student information in the student package will be reconciled with student records.

Student Attendance/Absenteeism

While the Poplarville School District does have a written policy on monitoring and reporting absences and has implemented this policy, periodic inspections of records will be performed to ensure that attendance and absenteeism are being reported accurately and timely.

Student Attendance Reporting

Unexcused absences will be reported in a timely manner according to policy. Periodic inspections of records will be performed to ensure that policy is being implemented and followed accurately.

Reporting of Suspensions

Corrections have been made to our student reporting package to ensure suspensions are reported accurately.

Posting of Historical Documents

Periodic inspections will be performed to ensure historical documents are posted. All historical documents are now in place.

Teacher Endorsements

A plan of action is not applicable as no cites were noted. Teacher endorsements will continue to be maintained.

Textbooks

While the Poplarville School District expends sufficient textbook monies to provide textbooks for all students, the procedures utilized by individual schools to record the assignment of textbooks including consumable textbooks to each student are being revised to document the assignment of the purchased textbooks. A district wide universal plan pursuant to Miss. Code Ann. Section 37-43-19 will be followed to ensure that all students have equal access to textbooks that they can take home.

Safety

In order to ensure compliance with all required safety laws and policies, Poplarville School District will document compliance and will evaluate the effectiveness of the implementation.

Property Internal Controls

The Poplarville School District property manager obtains an employee signed inventory sheet by room and a copy is also maintained at each location for the inventory responsible by the employee. If the fixed asset is transferred to another employee, either a permanent transfer sheet is completed and signed or an inventory check out sheet is completed and signed. If the fixed

asset is returned to the vendor for replacement, a disposal form is completed and signed. If the fixed asset is returned to the vendor or manufacturer for repairs, it is noted on the employee's individual inventory sheet.

Vehicles

The Poplarville School District's donated drivers education vehicle was marked with a Poplarville School District decal that was removable. This was corrected immediately and permanent Poplarville School District decals have been affixed to the drivers education vehicle as per MS Code Section 25-1-87.

Sincerely,



Carl Merritt
Superintendent

CM/ch