



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

April 02, 2013

Rankin County School District

Beginning on Thursday, March 07, 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:

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

McLaurin Attendance Center does have a written policy on enrollment requirements and procedures.

Pelahatchie Attendance Center 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:

McLaurin Elementary School is reporting the number of students enrolled accurately.

McLaurin Attendance Center is reporting the number of students enrolled accurately.

Pelahatchie Attendance Center 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:

McLaurin Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 21 had missing, incomplete, or invalid proof of residency.

McLaurin Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 13 out of 28 had missing, incomplete, or invalid proof of residency.

Pelahatchie Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 3 out of 17 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 McLaurin Elementary School, 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 21 student's information **did not match** information in the student package.

At McLaurin Attendance Center, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Pelahatchie Attendance Center, 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:

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

McLaurin Attendance Center does have a written policy on monitoring and reporting student absences.

Pelahatchie Attendance Center 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:

McLaurin Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 25 out of 28 did not contain enough information to actually validate the excused absence; and 3 out of 28 excuses did not comply with district and/or school policies.

McLaurin Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 41 out of 41 did not contain enough information to actually validate the excused absence.

Pelahatchie Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 27 out of 37 did not contain enough information to actually validate the excused absence; and 10 out of 37 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 McLaurin Attendance Center met graduation requirements.



All students selected at Pelahatchie Attendance Center met graduation requirements.

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

At McLaurin Attendance Center, all graduation records were not complete. Of the records reviewed, 3 out of 9 of student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 1 out of 9 of students' records reviewed had incomplete Graduation Facts sections.

At Pelahatchie Attendance Center, 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:

McLaurin Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 17 out of 20 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 20 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

McLaurin Attendance Center is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 11 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 11 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Pelahatchie Attendance Center is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 12 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 6 out of 12 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:

McLaurin Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

McLaurin Attendance Center attendance officer is following policy regarding the reporting of unexcused absences.

Pelahatchie Attendance Center 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:

McLaurin Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 3 were not reported to the school attendance officer when they occurred and 1 out of 3 suspensions was not coded as an unexcused absence, as required by law.

McLaurin Attendance Center is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 2 was not reported to the school attendance officer when they occurred, as required by law.

Pelahatchie Attendance Center is 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:

McLaurin Elementary School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 42 did not have the required historical documents.

McLaurin Attendance Center is not posting the required historical documents. Of the classrooms reviewed, 1 out of 51 did not have the required historical documents.

Pelahatchie Attendance Center is not posting the required historical documents. Of the classrooms reviewed, 1 out of 35 did not have the required historical documents properly displayed.

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 McLaurin Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At McLaurin Attendance Center, all the teachers reviewed have proper endorsements for the subjects they teach.

At Pelahatchie Attendance Center, 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 McLaurin Elementary School, in 18 out of 20 classes, 278 out of 390 students were not assigned textbooks.

Of the classes reviewed at McLaurin Attendance Center, in 18 out of 20 classes, 176 out of 273 students were not assigned textbooks.

Of the classes reviewed at Pelahatchie Attendance Center, in 14 out of 20 classes, 210 out of 243 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

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

Schools

McLaurin Elementary School is not in compliance with all required safety laws and policies.

McLaurin Attendance Center is not in compliance with all required safety laws and policies.

Pelahatchie Attendance Center 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:

Rankin County School District has internal controls related to property but is not adhering to those controls. 1 out of 20 items reviewed did not follow the district's internal control procedures.

Vehicles

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

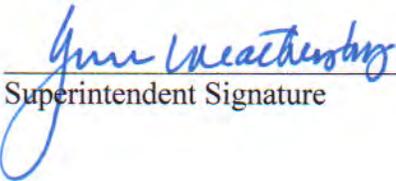
Rankin County School District is following policy regarding the marking of district vehicles.



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. Box 11183, Jackson, MS 39283, **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

4/2/2013

Date

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April 8, 2013

Earlene Stewart
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Brandon

Rouse Elementary (K-1)
StoneBridge Elementary (2-3)
Brandon Elementary (4-5)
Brandon Middle (6-8)
Brandon High (9-12)
RCSD Learning Center (K-12)

Thank you for this opportunity to formally respond to the performance audit of student and personnel data transmitted to the Mississippi Department of Education. We support the use of performance audits as an important tool to improve in areas of reportable data.

Student Enrollment

1. Is there a written policy on enrollment requirements and procedures at each school?

Florence

Steen's Creek Elementary (K-2)
Florence Elementary (3-5)
Florence Middle (6-8)
Florence High (9-12)

McLaurin Elementary: in compliance.

McLaurin Attendance Center: in compliance.

McLaurin

McLaurin Elementary (K-6)
McLaurin High (7-12)

Pelahatchie Attendance Center: in compliance

2. Is student enrollment being reported accurately?

Northwest Rankin

Flowood Elementary (K-5)
Highland Bluff Elementary (K-5)
Northshore Elementary (K-5)
Northwest Rankin Elementary (K-5)
Oakdale Elementary (K-5)
Northwest Rankin Middle (6-8)
Northwest Rankin High (9-12)

McLaurin Elementary: all students reported accurately.

McLaurin Attendance Center: all students reported accurately.

Pelahatchie Attendance Center: all students reported accurately.

3. Student enrollment records. Residency proofs.

Pelahatchie

Pelahatchie Elementary (K-6)
Pelahatchie High (7-12)

McLaurin Elementary: corrections made.

McLaurin Attendance Center: corrections made.

Pelahatchie Attendance Center: corrections made.

Pisgah

Pisgah Elementary (K-6)
Pisgah High (7-12)

4. Student enrollment records. Does the student package contain the same information as the student record.

McLaurin Elementary: corrections made.

McLaurin Attendance Center: in compliance.

Pelahatchie Attendance Center: in compliance.

Puckett

Puckett Attendance Center (K-12)

Richland

Richland Elementary (K-2)
Richland Upper Elementary (3-6)
Richland High (7-12)

Student Attendance/Absenteeism

1. Policy on monitoring and reporting student absences.

McLaurin Elementary: in compliance.

McLaurin Attendance Center: in compliance.

Pelahatchie Attendance Center: in compliance.

2. Is school following policy regarding attendance and absenteeism?

McLaurin Elementary: District personnel will review current policy and make necessary changes to ensure future compliance.

McLaurin Attendance Center: District personnel will review current policy and make necessary changes to ensure future compliance.

Pelahatchie Attendance Center: District personnel will review current policy and make necessary changes to ensure future compliance.

Graduation Requirements-12th grade schools

1. Are Graduation requirements being met?

McLaurin Attendance Center: in compliance.

Pelahatchie Attendance Center: in compliance.

2. Were all graduation records complete?

McLaurin Attendance Center: corrections made.

Pelahatchie Attendance Center: in compliance.

School Attendance Reporting

1. Is school following policy regarding the reporting of unexcused absences?

McLaurin Elementary: District and school personnel will review all policies and procedures and make corrections to ensure future compliance.

McLaurin Attendance Center: District and school personnel will review all policies and procedures and make corrections to ensure future compliance.

Pelahatchie Attendance Center: District and school personnel will review all policies and procedures and make corrections to ensure future compliance.

2. Is school attendance officer following policy regarding reporting of unexcused absences?

McLaurin Elementary: in compliance.

McLaurin Attendance Center: in compliance.

Pelahatchie Attendance Center: in compliance.

Reporting of Suspensions

1. Is school following policy regarding the reporting of suspensions?

McLaurin Elementary: District and school personnel will review policy and procedures concerning the reporting of suspensions as they occur. Corrections will be made to ensure future compliance.

McLaurin Attendance Center: District and school personnel will review policy and procedures concerning the reporting of suspensions as they occur. Corrections will be made to ensure future compliance.

Pelahatchie Attendance Center: in compliance.

Posting of Historical Documents

1. Is school posting required historical documents?

McLaurin Elementary: corrections made.

McLaurin Attendance Center: corrections made.

Pelahatchie Attendance Center: corrections made.

Teacher Endorsements

1. Are teachers properly endorsed for the subjects they teach?

McLaurin Elementary: in compliance.

McLaurin Attendance Center: in compliance.

Pelahatchie Attendance Center: in compliance.

Textbooks

1. Is each student in the school assigned a textbook in each applicable class?

McLaurin Elementary: District and school personnel will review state and district policy and procedures and make necessary adjustments to ensure future compliance.

McLaurin Attendance Center: District and school personnel will review state and district policy and procedures and make necessary adjustments to ensure future compliance.

Pelahatchie Attendance Center: District and school personnel will review state and district policy and procedures and make necessary adjustments to ensure future compliance.

Safety

1. Is District/School compliant with safety laws and policies?

District: in compliance

McLaurin Elementary: District and school personnel will review policy and make necessary corrections to ensure future compliance.

McLaurin Attendance Center: District and school personnel will review policy and make necessary corrections to ensure future compliance.

Pelahatchie Attendance Center: District and school personnel will review policy and make necessary corrections to ensure future compliance.

Property Internal Controls

1. Does the district have internal controls related to property and are they adhering to those controls?

District and school personnel will review district policy concerning Internal controls and make adjustments as necessary to ensure future compliance.

Vehicles

1. Does district have a policy regarding the marking of district vehicles?

District: in compliance

Sincerely,


Dr. Lynn Weathersby
Superintendent