



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 10, 2013

West Jasper School District

Beginning on Wednesday, December 19, 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:

Bay Springs Middle School does have a written policy on enrollment requirements and procedures.

Bay Springs High School does have a written policy on enrollment requirements and procedures.

Stringer 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:

Bay Springs Middle School is reporting the number of students enrolled accurately.

Bay Springs High School Bay Springs High School is reporting the number of students enrolled accurately.

Stringer 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:

Bay Springs Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 14 had missing, incomplete, or invalid proof of residency.

Bay Springs High School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 13 had missing, incomplete, or invalid proof of residency.

Stringer Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 5 out of 32 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 Bay Springs Middle School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Bay Springs High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Stringer 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:

Bay Springs Middle School does have a written policy on monitoring and reporting student absences.

Bay Springs High School does have a written policy on monitoring and reporting student absences.

Stringer 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:

Bay Springs Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 13 did not contain enough information to actually validate the excused absence; 6 out of 13 excuses did not comply with district and/or school policies.

Bay Springs High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 13 out of 18 excuses did not comply with district and/or school policies.

Stringer Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 39 did not contain enough information to actually validate the excused absence; 17 out of 39 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 Bay Springs High School met graduation requirements.

All students selected at Stringer Attendance Center met graduation requirements.



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

At Bay Springs High School, all graduation records were complete.

At Stringer Attendance Center, all graduation records were not complete. Of the records reviewed, 5 out of 5 of student's records reviewed did not have completed Summary of High School Units.

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:

Bay Springs Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Bay Springs High School is following policy regarding the reporting of unexcused absences.

Stringer Attendance Center is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 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:

Bay Springs Middle School attendance officer is following policy regarding the reporting of unexcused absences.

Bay Springs High School attendance officer is following policy regarding the reporting of unexcused absences.

Stringer 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:

Bay Springs Middle School is following policy regarding the reporting of suspensions.

Bay Springs High School is following policy regarding the reporting of suspensions.

Stringer 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:

Bay Springs Middle School is posting the required historical documents.

Bay Springs High School is posting the required historical documents.

Stringer Attendance Center 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 Bay Springs Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Bay Springs High School, all the teachers reviewed have proper endorsements for the subjects they teach.

At Stringer 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 Bay Springs Middle School, in 20 out of 20 classes, 59 out of 370 students were not assigned textbooks.

Of the classes reviewed at Bay Springs High School, in 20 out of 20 classes, 182 out of 359 students were not assigned textbooks.

Of the classes reviewed at Stringer Attendance Center, in 18 out of 20 classes, 296 out of 421 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

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

Schools

Bay Springs Middle School is in compliance with all required safety laws and policies.

Bay Springs High School is in compliance with all required safety laws and policies.

Stringer Attendance Center is 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:

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

Vehicles

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

West Jasper School District is not following policy regarding the marking of district vehicles. 1 out of 1 vehicle 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. 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.

Warren E. Woodrow
Superintendent Signature

1-10-13
Date

Warren E. Woodrow
Superintendent

Phone: 601-764-2280
Fax: 601-764-4490



Bay Springs Elementary
Bay Springs Middle
Bay Springs High School
Stringer Attendance Center

West Jasper School District

Office of the Superintendent
Post Office Box 610
Bay Springs, Mississippi 39422

January 15, 2013

Earlene Stewart
Performance Audit Division
P. O. Box 11183
Jackson, MS 39283

Dear Ms. Stewart:

The following is a list, by school, of formal comments regarding the Performance Audit conducted in West Jasper School District.

Bay Springs High School

Student Enrollment

3. Bay Springs High School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 13 had missing, incomplete or invalid proof of residency.

Corrective Action: This has been corrected. We have an affidavit and two proofs of residency in the husband's name for the student in question.

Student Attendance/Absenteeism

2. Bay Springs High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 13 out of 18 excuses did not comply with district and/or school policies.

Response: Page 18 of the 2012-2013 WJSD Student Handbook, letter f. indicates that the principal must approve absences resulting from a medical or dental appointment prior to the absence.

Corrective Action: This policy will be reviewed for changes at our yearly handbook meeting.

Textbooks

1. Of the classes reviewed at Bay Springs High School, 182 out of 359 students were not assigned textbooks.

Corrective Action: This has been corrected. Students have been assigned textbooks.

Bay Springs Middle School

Student Enrollment

3. Bay Springs Middle School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 14 had missing, incomplete, or invalid proof of residency.

Response: The proof from Stringer Water Works contained handwritten information that was unacceptable even though documentation was presented that Ms. McDevitt had called and verified the document.

Corrective Action: Only official computer generated or typed proofs of residency will be accepted.

Student Attendance/Absenteeism

2. Bay Springs Middle School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 13 did not contain enough information to actually validate the excused absence; 6 out of 13 excuses did not comply with district and/or school policies.

Response: Invalid excuses did not contain the date received or was accepted more than two days after the absence as required by policy. When working with the school attendance officer on students with excessive absences, we are encouraged to accept medical excuses after the two day grace period. This is done because once a student is presented to the court; parents are allowed to provide medical excuses which usually result in the case being dropped.

Corrective Action: MSIS clerk has been provided a stamp to document the date received. Excuses will not be accepted if there is not enough information to validate the excused absence. It will be marked unexcused. The acceptance of medical excuses after the two days to prevent filing with the court is an area that needs to be discussed on a district/state level with the school attendance officer.

School Attendance Reporting

1. Bay Springs Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students reviewed was not reported to the school attendance officer after accumulating 5 or more unexcused absences.

Response: We were instructed by the school attendance officer to report unexcused absences at 5, 9, 12, 15 etc.

Corrective Action: After discussion with the school attendance officer, and clarification from her director, we are now reporting students once they have accumulated 5, 10, and 12 days of unexcused absences. Students will be reported in 5 day increments thereafter.

Textbooks

1. Of the classes reviewed at Bay Springs Middle School, in 20 out of 20 classes, 59 out of 370 students were not assigned textbooks.

Response: These students consisted of two alternative placement students and one classroom where the teacher did not assign Social Studies textbooks to two sections of fifth graders. Textbooks are located under each desk and available for students to checkout and carry home.

Corrective Action: This has been corrected. Students have been assigned textbooks.

Stringer Attendance Center

Student Enrollment

3. Stringer Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 5 out of 32 had missing, incomplete, or invalid proof of residency.

Response: Some proofs of residency from Stringer Water Works contained handwritten information that was unacceptable. Proof of residency was in step-parents name, but we had no verification of marriage.

Corrective Action: Only official computer generated or typed proofs of residency will be accepted. If a student is registered by a step-parent and the residency is claimed by the step-parent a copy of the marriage license will be required verifying the marriage of the biological parent and step-parent before the student will be enrolled.

Student Attendance/Absenteeism

2. Stringer Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 39 did not contain enough information to actually validate the excused absence; 17 out of 39 excuses did not comply with district and/or school policies.

Response: Page 18 of the 2012-2013 WJSD Student Handbook, letter f. indicates that the principal must approve absences resulting from a medical or dental appointment prior to the absence.

Corrective Action: This policy will be reviewed for changes at our yearly handbook meeting. MSIS clerk has been provided a stamp to document the date received. Excuses will not be accepted if there is not enough information to validate the excused absence. It will be marked unexcused.

Graduation

2. At Stringer Attendance Center, all graduation records were not complete. Of the records reviewed, 5 out of 5 student's records reviewed did not have completed Summary of High School Units.

Corrective Action: The Summary of High School Units has been completed on student records at Stringer Attendance Center.

School Attendance Reporting

1. Stringer Attendance Center is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences.

Response: We were instructed by the school attendance officer to report unexcused absences at 5, 9, 12, 15 etc.

Corrective Action: After discussion with the school attendance officer, and clarification from her director, we are now reporting students once they have accumulated 5, 10, and 12 days of unexcused absences. Students will be reported in 5 day increments thereafter.

Textbooks

1. Of the classes reviewed at Stringer Attendance Center, in 18 out of 20 classes, 296 out of 421 students were not assigned textbooks.

Corrective Action: This has been corrected. Students have been assigned textbooks.

West Jasper School District

Vehicles

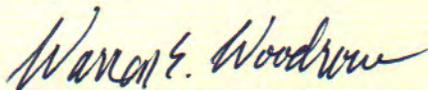
1. West Jasper School District is not following policy regarding the marking of district vehicles. 1 out of 1 vehicle reviewed was not marked as specified by law.

Corrective Action: This has been corrected. Lettering on district vehicle has been changed to 3 inches as specified by law.

Per our discussion at the district exit conference, each school will update their safety manual to reflect actions more specific to their school.

Thank you for your explanations and consideration of our responses.

Sincerely,



Warren E. Woodrow, Superintendent
West Jasper School District

WW/kw