



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 10, 2013

Coffeeville School District

Beginning on Monday, December 16, 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:

Coffeeville High and Coffeeville 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:

Coffeeville High and Coffeeville 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:

Coffeeville High is not following policy regarding student enrollment. Of the records reviewed, 5 out of 11 had missing, incomplete, or invalid proof of residency.

Coffeeville Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 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 Coffeeville 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, 1 out of 11 student's information **did not match** information in the student package.

At Coffeeville 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, 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:

Coffeeville High and Coffeeville 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:

Coffeeville High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 6 did not contain enough information to actually validate the excused absence; 2 out of 6 excuses did not comply with district and/or school policies.

Coffeeville Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 11 excuses did not comply with district and/or school policies; and 1 out of 11 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 Coffeeville High met graduation requirements.

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

At Coffeeville 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:

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

Coffeeville Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 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:

Coffeeville High and Coffeeville 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:

Coffeeville Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 suspensions were not coded as an unexcused absence, as required by law.

Coffeeville High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the school attendance officer as they occurred, 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:

Coffeeville High and Coffeeville 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 Coffeeville High and Coffeeville 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 Coffeeville High, 2 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Coffeeville Elementary, 6 out of 20 classes did not assigned textbooks to all students enrolled.

Note: If you are found not in compliance in this area, it is in no way OSA’s intention for you to purchase textbooks for each student in your district. OSA is simply pointing out the lack of compliance with this law as it is currently written. At this time, OSA is working diligently with the MS Legislature to amend this law in such a manner that the intent of the law is met, but there is no undue burden placed on the district/school.

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



Coffeeville School District is not in compliance with all required safety laws and policies.

Schools

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

Coffeeville High 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:

Coffeeville School District has written internal controls related to property but is not adhering to those controls. 12 out of 15 items reviewed did not follow the district’s internal control procedures; the information on the purchase order did not match the information in the inventory system for 1 out of 15 items reviewed; and the inventory system/listing had the incorrect location for 5 out of 15 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:

Coffeeville 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.

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



Coffeeville School District is not in compliance with all required safety laws and policies.

Schools

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

Coffeeville High 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:

Coffeeville School District has written internal controls related to property but is not adhering to those controls. 12 out of 15 items reviewed did not follow the district's internal control procedures; the information on the purchase order did not match the information in the inventory system for 1 out of 15 items reviewed; and the inventory system/listing had the incorrect location for 5 out of 15 items reviewed.

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By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



 Superintendent Signature

12/19/2013

 Date



Coffeerville School District

EDDIE ANDERSON, SUPERINTENDENT



96 Mississippi St. Coffeerville, MS 38922
Phone (662) 675-8941 * Fax 675-5004

January 7, 2014

Office of State Auditor
Karol Odom
Performance Audit Division
P.O. Box 1151
Ackerman, MS 39735

Corrective Action: December 16, 2013 –State Auditor’s Performance Audit

Student Enrollment

1. It was determined that the schools were not following policy regarding student enrollment records. As a result, I found the following:

Coffeerville High is **not** following policy regarding student enrollment. Of the records reviewed, 5 out of 11 had missing, incomplete, or invalid proof of residency.

Coffeerville Elementary is **not** following policy regarding student enrollment. Of the records reviewed, 7 out of 18 had missing, incomplete, or invalid proof of residency.

Corrective Action:

- a. After looking at the forms that were reviewed, we realized that our form was not as user-friendly as it should be. The phrase “custodial adult” often resulted in the parent signing rather than the person with which they lived. There were other issues that were pointed out by the auditor and are being addressed.

Coffeerville School District is in the process of changing its affidavit form so that it is more user-friendly. The term custodial adult will be replaced with *homeowner* and/or *renter*.

- b. The school personnel receiving the affidavit will immediately check to make sure that the proper verification information has been attached. The information received will pertain to the homeowner/renter and will contain all information suggested by the auditor.

2. It was determined that selected student’s information was not the same as the information kept in the student’s record.

At Coffeerville 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, 1 out of 11 student’s information **did not match** information in the student package.

At Coffeerville 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, 5 out of 18 student's information **did not match** information in the student package.

Corrective Action:

At each school, we have endeavored to make sure that information in the student package is the same as the information kept in the student's record. After discussing this problem with the secretaries, principals, and district MSIS person, we discovered that there are times when parents come in and provide information that has changed to secretaries and they simply change the information in the computer.

Only the counselor will be allowed to change information during the school year that relates to student information. This will assure that the same information in the student package will be on the records.

Student Attendance/Absenteeism

1. It was determined that we are not following policy regarding attendance and absenteeism:

Coffeerville High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 6 did not contain enough information to actually validate the excused absence;

Coffeerville Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 11 did not comply with district and/or school policies; and 1 out of 11 did not have a valid excuse on file.

Corrective Action:

Coffeerville School District will develop a form to be completed by parents. This form will include lines for all the information that must be included based upon district policy. The date the form was completed; reason for absence; phone number; signature of parent; day and date of absence; etc. will all be listed. If a parent sends in a note that is incomplete then a form will be sent home for the parent to complete.

School Attendance Reporting

1. It was determined that the schools are not following policy regarding the reporting of unexcused absences.

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

Coffeerville Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 5 students reviewed were not reported in

a timely manner, as specified by law, after accumulating 5 or more unexcused absences.

Corrective Action:

Secretaries will run an Excessive Absentee Report daily with 5 absences as the minimum. This report will be attached to an email to the truant officer daily. The building administrator will receive a carbon copy of the email which will principals to verify that the process is being completed.

Reporting of Suspensions

1. It was determined that Coffeerville School District was not following policy regarding reporting of suspensions.

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

Coffeerville Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 4 were not reported to the attendance officer as they occurred, as required by law.

Corrective Action:

Secretaries, in the daily report to the truant officer, will include a report of any and all suspensions that occurred on that day. A copy will be sent to principals so principals will be aware that the report has been generated and sent.

Textbooks

1. It was determined that each child in the school is not assigned a textbook.

Of the classes reviewed at Coffeerville High, 2 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Coffeerville Elementary, 6 out of 20 classes did not assign textbooks to all students enrolled.

Corrective Action:

All of our students at the high school are given the opportunity to check out computers with most of their textbooks on them. Students whose parents choose not to check out computers are assigned textbooks. The high school principal will check with each teacher to make sure that books are available to students.

At the elementary school, pre-k through 5th grade students have been assigned textbooks. One of those books is a state-adopted, consumable math text. The elementary principal will check each grade level to make sure that appropriate books have been assigned.

Safety

1. It was determined that Coffeerville School District is not in compliance with safety laws and procedures.

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

Coffeerville High is in compliance with all required safety laws and policies.

Corrective Action:

1. Principals will call each other each month when they complete a drill.
2. Each School's Safety Committee will submit in their monthly report when a drill has been completed.
3. Documentation will be submitted to the district office each month showing completed drills.

Property Internal Controls

1. It was determined that Coffeerville School District is not following its rules for internal controls.

Coffeerville School District has written internal controls related to property but is not adhering to those controls. 12 out of 15 items reviewed did not follow the district's internal control procedures; the information on the purchase order did not match the information in the inventory system for 1 out of 15 items reviewed; and the inventory system/listing had the incorrect location for 5 out of 15 items reviewed.

Corrective Action:

1. We have corrected the problem with the purchase requisitions and purchase orders. All district and school level personnel who handle purchase orders have been further trained on how to properly complete purchases. We have assigned additional personnel to check purchase orders and requisitions for accuracy.
2. We will provide training to teachers and all staff on the importance of completing short term transfer sheets even if the item is being used for testing or other reasons for any period of time in any setting other than the room to which it is assigned.
3. Each semester, principals will do an inventory of all fixed assets. Teachers will check fixed assets and sign the fixed asset inventory for their classrooms.

Sincerely,



Eddie Anderson
Superintendent