



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 6, 2013

Coahoma County Agriculture High School District

Beginning on Monday, November 4, 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:

Coahoma County Agriculture High 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:

Coahoma County Agriculture High is not reporting the number of students enrolled accurately. The enrollment report run on November 5, 2013 shows 248 students enrolled, and the head count performed on November 5, 2013 shows 247 enrolled.

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Coahoma County Agriculture High is not following policy regarding student enrollment. Of the records reviewed, 11 out of 13 had missing, incomplete, or invalid proof of residency.

* One record could not be provided.

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 Coahoma County Agriculture 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, 6 out of 12 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:



Coahoma County Agriculture High 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:

Coahoma County Agriculture High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 3 did not contain enough information to actually validate the excused absence; and 1 out of 3 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:

Coahoma County Agriculture High, not all students selected met graduation requirements. Of the records reviewed, 5 out of 10 did not earn the minimum number of Carnegie units and 3 out of 10 did not pass or have documentation of the Subject Area Tests.

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

At Coahoma County Agriculture High, all graduation records were completed.

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:

Coahoma County Agriculture High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 5 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:

Coahoma County Agriculture High 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:

Coahoma County Agriculture High did not properly report suspensions.

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Coahoma County Agriculture High 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 Coahoma County Agriculture High, all the teachers reviewed did 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 Coahoma County Agriculture High, 16 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

Coahoma County Agriculture High School District is not in compliance with all required safety laws and policies.

Schools

Coahoma County Agriculture High 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:

Coahoma County Agriculture High does not have written internal controls related to property. The district also does not have an inventory system for maintaining fixed assets. 3 of 5 items reviewed did not have fixed asset tags, and 2 out of 5 items had the incorrect location listed.

Vehicles

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

Coahoma County Agriculture High did not have district owned 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.

Rone Walker ASSISTANT TO
THE SUPERINTENDENT
Superintendent Signature

11.06.2013
Date



COAHOMA AGRICULTURAL HIGH SCHOOL

3240 Friars Point Road
Clarksdale, Mississippi 38614-9799
662-621-4259

Response to Coahoma Agricultural High School District Office of the State Auditor's Performance Audit Division (PAD) review.

Student Enrollment

2. Coahoma Agricultural High School is not reporting the number of students enrolled accurately. When the auditor performed the head count for the 248 students enrolled there were 247 students counted. The one student that was not counted was admitted to the hospital in Memphis, TN. The student's mother has been contacted and is getting the school a copy of her hospital records with the date she was admitted; the absences will be updated in the student package to reflect these absences.

3. A meeting was held with the school counselor on Friday, November 8, 2013 to discuss the findings of this audit. She was informed of her duties as the counselor and that part of her job description is managing all school records. She was provided a list of the students that had missing, incomplete, or invalid proof of residency. She is going to work diligently to correct all of the student records. There was one student record that could not be provided, the counselor has located the record and it was picked up and delivered into the district on Monday, November 11, 2013.

4. A sample size was taken of the student information and compared with the information in the student package (SAM 7). It was determined that the information that is in the student record is not the same as the information in the student package. The counselor was informed of this finding and was instructed on how to remedy this issue. We discussed a cumulative folder checklist to ensure that the information in the cumulative folder matches the information in the student package. She has been given a copy of a cumulative folder checklist and will implement this list when doing an internal audit of the student's records. The counselor has been given a copy of the MDE Cumulative Folder and Permanent Record Manual for her reference.

Student Attendance/Absenteeism

2. In the report it states that CAHS is not following the policy regarding attendance and absenteeism. We have met with the school secretary regarding her documentation of attendance. All check in/check out records are now being entered as the student arrives or departs from school. The secretary is now stamping and dating all excuses that are turned into her and she will ensure that the information on the excuse matches what is entered into the student package. The secretary has now created folders for documenting excuses, all students have an individual

file folder, and these files are done alphabetically by grade level and are located in the high school office.

Graduation

1. It was determined that out of the Graduation sample size not all students selected met graduation requirements. There were five records that did not show evidence of earning the minimum number of Carnegie units for graduation. In order to prevent this from occurring in the future we have started a Transcript Evaluation Form. This form has been completed this year for all seniors for 2013-2014 school years. This Transcript Evaluation Form will also be completed for students in 9th, 10th, and 11th grades and placed in a notebook for future reference. By completing this form and keeping it up to date we should have no discrepancies regarding students and Carnegie Units. It was also reported that three students did not have documentation of passing a portion of the SATP. The three students in question have documentation that supports they passed all areas of the SATP. One student did not have the SATP sticker, but does have an individual student score report, this report has been placed in her cumulative folder as documentation she passed the Algebra I state test. The second student has a SATP sticker and an individual student score report as documentation that he passed the Algebra I state test, this information has been placed in his cumulative folder. The last student in question does not have a sticker or an individual student score report, but the print out of the passing score from the testing company report has been placed in his file as proof that he passed the subject area in US History.

School Attendance Reporting

1. It was determined that CAHS is not following policy regarding the reporting of unexcused absences. All notice of unexcused absence reports will be run on Monday and Thursday in order to report all students who have at least five unexcused absences. These reports will be faxed to the school attendance officer. It is also policy that students with 10 and 12 unexcused absences will also be reported to the attendance officer.

Reporting of Suspensions

1. It was determined that CAHS is not properly reporting suspensions. A meeting was held regarding the input of student suspensions. All suspensions are to be placed in the student package under the discipline tab on the day the incident occurs. All suspensions will be sent to the school attendance officer, the dates for suspension and student absences will match. There have been several meetings held this school year to go over the reporting of suspensions and discipline; included in these meetings were the school secretary, principal, and counselors.

Textbooks

1. It was determined that 16 out of 20 classes did not assign textbooks to all students enrolled in the class. Coahoma Agricultural High School strives to provide our students with textbooks and materials necessary to be successful in school. Currently we are in the process of rolling over to the new Common Core standards, at this time our teachers are using material pulled from a

variety of resources to ensure the new standards are being implemented effectively. It is our belief that textbooks are not the only resource for student learning to occur. The textbooks at CAHS are used as a point of reference for our teachers.

Safety

1. It was determined that CAHS is not in compliance with all required safety laws and policies. The safety plan for CAHS is done in conjunction with Coahoma Community College due to the high school and college sharing the same campus. We are going to pull the Safe and Orderly Schools Manual from the Mississippi Department of Education and use the list of what is required to assist in the updating of the manual to fit both the college and the high school requirements. This manual from MDE will be given to the appropriate department chairs within the college and explained that the items in the manual must be addressed within the safety plan. It was also determined that this plan should be updated and approved by the school board annually, this must be documented by school board minutes. The policy should name the specific individuals in charge in case of an emergency. Included in the plan should be a specified reunification point in the event of an emergency or natural disaster.

Property Internal Controls

1. It was determined that CAHS does not have written internal controls related to property. It was identified that the district does not have an inventory system or program for maintaining fixed assets. The district is in the process of obtaining information for a fixed asset management program. The Coahoma AHS District has contacted vendors and is currently waiting on quotes for a program. It was reported that all deletions from the fixed asset inventory must go before the school board. The district fixed asset manager was informed this finding and will turn in all deletions at the beginning of each month to ensure they are placed on the board agenda. It was also reported that three items did not have fixed asset tags, and two items were in the incorrect location. These findings were shared with the fixed asset manager and will be corrected immediately.