



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 31, 2013

Forrest Co. Agriculture High School District

Beginning on Monday, October 28, 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:

Forrest Co. AHS 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:

Forrest Co. AHS 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:

Forrest Co. AHS is following policy regarding student enrollment.

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 Forrest Co. AHS, 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 28 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:

Forrest Co. AHS 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:



Forrest Co. AHS is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 51 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:

Forrest Co. AHS, not all students selected met graduation requirements. Of the records reviewed, 1 out of 10 did not obtain the required minimum number of Carnegie units and/or did not have documentation of being exempt from the required subject.

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

At Forrest Co. AHS, of the records reviewed, 9 out of 10 of students' records reviewed used a stamp for the Principal's signature on Graduation Facts sections.

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:

Forrest Co. AHS is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 4 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:

Forrest Co. AHS's 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:

Forrest Co. AHS 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:

Forrest Co. AHS is not posting the required historical documents. Of the classrooms reviewed, 1 out of 43 did not have the required historical documents. Of the classrooms reviewed, 1 out of 43 did not have the required historical documents properly displayed, as required by state law.



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 Forrest Co. AHS, 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 Forrest Co. AHS, 1 out of 20 classes did not assigned textbooks to all students enrolled.

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 / Schools

Forrest Co. AHS 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:

Forrest Co. AHS School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 10 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:

Forrest Co. AHS 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 PO Box 3937, Brookhaven, MS 39601, **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



Forrest County Agricultural High School

215 Old Highway 49 East, Brooklyn, MS 39425

Phone: 601 - 582 - 4102

Fax : 601-545-9483

Jerry J Morgan, PhD.
Superintendent

Stephen May
Business Manager

November 4, 2013

Mr. Cliff Robinson
Office of the State Auditor
P.O. Box 3937
Brookhaven, MS 39601

Dear Mr. Robinson,

Enclosed you will find explanations and corrective actions from FCAHS Principal Al Sparkman and FCAHS Business Manager Stephen May to the following: Student Enrollment #4, Student Attendance/Absenteeism #2, Graduation #1 and #2, School Attendance Reporting #1, Posting of Historical Information #1, Textbooks #1, and Property and Internal Controls#1. These infractions were discussed in our exit conference on October 31, 2013.

As discussed in our conference several violations were due to the exiting principal. Mr. Sparkman and I will ensure all procedures will be done correctly in the future. I appreciate your time spent at FCAHS. Should you need further information feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Jerry J. Morgan".

Dr. Jerry J. Morgan
Superintendent



Forrest County Agricultural High School

215 Old Highway 49 East, Brooklyn, MS 39425

Phone: (601) 582 - 4102

Fax: (601) 545-9483

Jerry J Morgan, PhD.
Superintendent

Al Sparkman
Principal

November 1, 2013

Dr. Jerry J. Morgan
Forrest County Agricultural High School
215 Old Hwy. 49 E
Brooklyn, MS 39425

Dr. Morgan:

In response to the School Exit Conference Report presented to me on October 31, 2013, by Mr. Cliff Robinson, please consider the following:

Student Enrollment:

#4 At Forrest County Agricultural High 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 28 students' information did not match information in the student package.

Explanation of exceptions:

1. Of the three students' records noted as an exception, one student's record revealed that a student's step-father was not listed as the student's guardian. The step-father was not listed as a guardian because the step-father had not legally been declared a guardian of the student. Mr. Robinson explained that, if the step-father is not the legal guardian, the step-father's name with proofs of residency should not be used even if the mother and the step-father live in the same house.

2. Of the three students' records noted as an exception, one student was listed as not having guardianship written on the line on the cumulative folder. The student's mother had died, and the student's sister had assumed guardianship of the student.
3. Of the three students' records noted as an exception, one student's address on the paper application did not match the computer address records.

Corrective Action:

1. In the future, an adult's proof of residency will not be used if the adult is not the parent or legal guardian of the student for whom the proof of residency is presented.
2. In the future, we will continue to ask enrolled students if any part of their application status, including parent/guardianship status, has changed from the previous year's application status.
3. In the future, student computer address records will match those on the students' applications.

Student Attendance/Absenteeism:

#2 Forrest County Agricultural High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 51 did not have a valid excuse on file.

Explanation of Exception:

1. Of the 1 out of 51 records noted as an exception, the student's discipline record reflected that a student that had been suspended from school was, in fact, present at school on the first day of the suspension. This student was suspended by an administrator. Per policy the student's parent was called, and the student's parent informed the administrator that she was on her way to the school to pick the student up as requested. The parent did not show, and the student was sent to ISS as a result. The student's discipline record failed to reflect this circumstance.

Corrective Action:

1. In the future, if a student's parent fails to show to pick a suspended student up from school, the student's discipline record will reflect this circumstance, and the student's attendance record will accurately show that the student was present at school.

Graduation:

#1 At Forrest County Agricultural High School, not all students selected met graduation requirements. Of the records reviewed, 1 out of 10 did not obtain the required minimum number of Carnegie units and/or did not have documentation of being exempt from the required subject.

Explanation of Exception:

1. The student's academic transcript record, noted as an exception, reflected a transcript missing a world history credit that was required for graduation.

Corrective Action:

1. In the future, required number and type of student academic credits for graduation will be verified before the awarding of diplomas.

#2 At Forrest County Agricultural High School, of the records reviewed 9 out of 10 of students' records reviewed used a stamp for the Principal's signature on Graduation Facts sections.

Explanation of Exception:

1. The student records, noted as exceptions, were academic transcript records that were verified for accuracy by a stamped signature from the previous principal rather than an official signature from the previous principal.

Corrective Action:

1. In the future, academic transcript records of graduating seniors will be verified with an official signature from the existing principal.

School Attendance Reporting:

#1 Forrest County Agricultural High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 4 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Explanation of Exception:

1. The students' attendance records, noted as exceptions, reflected a 72 hour window for reporting unexcused, excessive absences.

Corrective Action:

1. In the future, unexcused, excessive student attendance records will be reported within a 48 hour window.

Posting of Historical Documents:

#1 Forrest County Agricultural High School is not posting the required historical documents. Of the classrooms reviewed, 1 out of 43 did not have the required historical documents. Of the classrooms reviewed, 1 out of 43 did not have the required historical documents properly displayed, as required by state law.

Explanation of Exception:

1. Of the 1 out of 43 rooms not having the required historical documents, the 1 room not having the required historical documents was the gym.
2. Of the 1 out of 43 rooms not having the historical documents properly displayed, the 1 room did not have the *In God We Trust* motto enclosed in a frame.

Corrective Action:

1. In the future, the gym will have a framed, *In God We Trust* motto displayed.
2. In the future, the classroom not having a framed *In God We Trust* motto, will have a framed *In God We Trust* motto.

Textbooks:

#1 Of the classes reviewed at Forrest County Agricultural High School, 1 out of 20 classes did not have assigned textbooks to all students enrolled.

Explanation of Exceptions:

1. Of the 1 out of 20 classes not having assigned textbooks, the 1 classroom had two new students added to the class recently. The teacher had not yet assigned textbooks to the two new students.

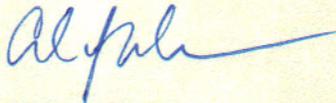
Corrective Action:

1. In the future, as students are added newly into classrooms, teachers will assign textbooks to the newly added students.

Thank you for your time and consideration.

If you have questions or concerns, please contact me at the school at 601.582.4741.

Sincerely,

A handwritten signature in blue ink, appearing to read "Al Sparkman", with a long horizontal flourish extending to the right.

Al Sparkman



Forrest County Agricultural High School

215 Old Highway 49 East, Brooklyn, MS 39425

Phone: (601) 582 - 4102

Fax: (601) 545-9483

Jerry J Morgan, PhD.
Superintendent

Stephen May
Business Manager

November 1, 2013

Dr. Jerry J. Morgan
Forrest County Agricultural High School
215 Old Hwy. 49 E
Brooklyn, MS 39425

Dr. Morgan:

In response to the School Exit Conference Report presented to me on October 31, 2013, by Mr. Cliff Robinson, please consider the following:

Property Internal Controls:

#4 Forrest Co. AHS School District has written internal controls related to property but is not adhering to those controls. The information on the purchase order did not match the information in the inventory system for 1 out of 10 items reviewed.

Explanation of exceptions:

1. In review of the new additions to our inventory for the 12-13 school year a laptop purchased for Ms. Ware was added to the fixed asset system at a value of \$889. The original purchase order was submitted for \$879 and approved. When the item was ordered the price had increased to \$889. We were made aware of the price change and informed the requisitioner to complete the purchase as the change in price fell within our 10% price change rule and did not exceed \$100. The item was received and the amount of \$889 was paid and entered into the inventory system at the acquisition cost of \$889.

Corrective Action:

1. In the future, any equipment being purchased will be required to have a new purchase order produced if there is any price change regardless of our 10% threshold. Items will continue to be entered into the fixed asset system at the full cost of acquisition.

Thank you for your time and consideration.

If you have questions or concerns, please contact me at the school at 601.582.4102.

Sincerely,

Stephen C. May

Stephen C. May
Business Manager
Forrest County Agricultural High School