



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*December 5, 2013*

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**Holly Springs School District**

Beginning on Tuesday, November 19, 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:

Holly Springs Primary, Holly Springs Jr. High, and Holly Springs Intermediate 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:

Holly Springs Primary and Holly Springs Jr. High are not reporting the number of students enrolled accurately.

Holly Springs Intermediate 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:

Holly Springs Primary is not following policy regarding student enrollment. Of the records reviewed, 17 out of 25 had missing, incomplete, or invalid proof of residency.

Holly Springs Jr. High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 12 had missing, incomplete, or invalid proof of residency.

Holly Springs Intermediate is not following policy regarding student enrollment. Of the records reviewed, 10 out of 15 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 Holly Springs Primary, 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 25 student's information **did not match** information in the student package.



At Holly Springs Jr. High and Holly Springs Intermediate 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:

Holly Springs Primary, Holly Springs Jr. High, and Holly Springs Intermediate do **not** 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:

Holly Springs Primary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 13 out of 24 did not contain enough information to actually validate the excused absence; 1 out of 24 excuses did not comply with district and/or school policies.

Holly Springs Jr. High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 did not contain enough information to actually validate the excused absence; and 1 out of 5 did not have a valid excuse on file.

Holly Springs Intermediate is following policy regarding attendance and absenteeism.

**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:

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

Holly Springs Jr. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 4 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Holly Springs Intermediate is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 6 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:



The attendance officer for Holly Springs Primary, Holly Springs Jr. High, and Holly Springs Intermediate 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:

Holly Springs Primary did not have any suspensions.

Holly Springs Jr. High 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 as they occurred; and 1 out of 3 suspensions was not coded as an absence, as required by law.

Holly Springs Intermediate is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 3 was 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:

Holly Springs Primary, Holly Springs Jr. High, and Holly Springs Intermediate 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 Holly Springs Primary, Holly Springs Jr. High, and Holly Springs Intermediate 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 Holly Springs Primary, 9 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Holly Springs Jr. High, 15 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Holly Springs Intermediate, 12 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

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

Schools

Holly Springs Primary is in compliance with all required safety laws and policies.

Holly Springs Intermediate is not in compliance with all required safety laws and policies.

Holly Springs Jr. 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:

Holly Springs School District has written internal controls related to property but is not adhering to those controls. 20 out of 20 items reviewed did not follow the district's internal policies procedures; hand receipts were not completed for items located off school premises, and the inventory system/listing had the incorrect location for 2 out of 20 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:

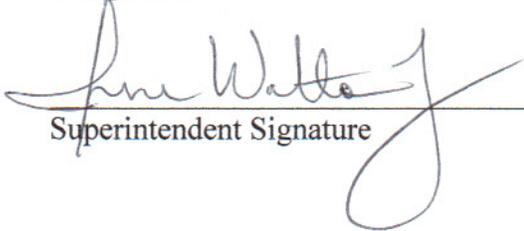
Holly Springs School District is following policy regarding the marking of district vehicles.

**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

12/05/13  
\_\_\_\_\_  
Date



## Holly Springs School District

Irene Walton Turnage, Superintendent of Education

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### District Response to Findings from Data Audit

The Holly Springs School District has prepared and hereby submits the following response for the findings included in the limited review of the accuracy and reliability of student and personnel data transmitted to the Mississippi Department of Education by the Office of the State Auditor:

#### **Student Enrollment**

**Finding:** Two schools, Holly Springs Primary and Holly Springs Junior High, are not reporting the number of students enrolled accurately.

**Response:** The district has put a system in place to ensure that information put into the district's data package, Powerschool, matches what is in MSIS related to student enrollment.

**Finding:** Student records had missing, incomplete, or invalid proof of residency.

**Response:** District staff was unaware that residency information had to dated within a certain time frame. Procedures have been put into place to ensure that all records have complete, updated and valid proof of residency.

**Finding:** At one school, Holly Springs Primary, selected student information in the student package is not the same as information kept in the student's record in 3 out of 25 records selected.

**Response:** The district has put a procedures in place to periodically check records to ensure information in student package and records are the same.

#### **Student Attendance/ Absenteeism**

**Finding:** There is not a written policy on monitoring and reporting student absences.

**Response:** The district does have a policy on monitoring and reporting student absences. The policy focuses on what is excused and unexcused. However, the policy does not address what happens when student come back related to procedures. The district will revise the policy to address procedures for validating excuses once the student returns to school.

**Finding:** Two schools, Holly Springs Primary and Holly Springs Junior High is not following policy regarding attendance and absenteeism.

**Response:** The district has put procedures in place to ensure excuses contain essential information, are validated and are on file.

### **Student Attendance Reporting**

**Finding:** Schools in the district are not following policy regarding the reporting of unexcused absences.

**Response:** The district has put procedures in place to ensure that dates of unexcused absences are reported accurately.

### **Reporting Suspensions**

**Finding:** Two schools, Holly Springs Intermediate and Holly Springs Junior High is not following policy regarding the reporting of suspensions.

**Response:** The district has put procedures in place to ensure schools are following policy regarding the reporting of suspensions. The district will ensure dates reported to attendance officer begin with the actual date of suspension not the date the discipline referral is complete, and the information submitted to attendance officer is submitted in a timely manner.

### **Textbooks**

**Finding:** Some classes at each school did not assign textbooks to all students.

**Response:** The district has put procedures in place to ensure the district will be in compliance with policy related to textbooks.

### **Safety**

**Finding:** Holly Springs School District is not in compliance with all required safety laws and policies. Two schools, Holly Springs Intermediate and Holly Springs Junior High, are not in compliance as it relates to required safety drills.

**Response:** The district has developed a safety plan for district office and a calendar to ensure required drills are completed by all schools.

### **Property Internal Controls**

**Finding:** The district has internal controls but were not always adhering to controls related to internal polices, hand receipts correct location of selected items.

**Response:** The district has put procedures in place to ensure the district internal policies are followed as it relates to internal policies. One out of 20 items reviewed did not have correct hand receipt and location. The item has been located. The district staff will ensure hand receipts are completed and all items are in correct location.

Respectfully Submitted By:

Irene Walton Turnage, Superintendent  
Holly Springs School District  
662.252.2183  
waltonirene@hssd.k12.ms.us