



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 25, 2013

Mound Bayou School District

Beginning on Monday, October 21, 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:

I T Montgomery Elementary School does have a written policy on enrollment requirements and procedures.

John F Kennedy Memorial High School 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:

I T Montgomery Elementary School is reporting the number of students enrolled accurately.

John F Kennedy Memorial High School 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:

I T Montgomery Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 14 had missing, incomplete, or invalid proof of residency.

John F Kennedy Memorial High School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 14 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 I T Montgomery Elementary 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, 4 out of 15 student's information **did not match** information in the student package.



At John F Kennedy Memorial 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, 1 out of 14 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:

I T Montgomery Elementary School does have a written policy on monitoring and reporting student absences.

John F Kennedy Memorial High School 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:

I T Montgomery Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 15 did not contain enough information to actually validate the excused absence; and 1 out of 15 excuses did not comply with district and/or school policies.

John F Kennedy Memorial High School is following policy regarding attendance and absenteeism.

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 John F Kennedy Memorial High School met graduation requirements.

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

At John F Kennedy Memorial High School, 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:

I T Montgomery Elementary School is following policy regarding the reporting of unexcused absences.

John F Kennedy Memorial High School did not have any students that had accumulated 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:

I T Montgomery Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

At John F Kennedy Memorial High School, I was unable to determine compliance because no referrals were made to the school's attendance officer.

Reporting of Suspensions

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

I T Montgomery Elementary School is following policy regarding the reporting of suspensions.

John F Kennedy Memorial High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 9 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:

I T Montgomery Elementary School is not posting the required historical documents. Of the classrooms reviewed, 12 out of 27 did not have the required historical documents.

John F Kennedy Memorial High School is not posting the required historical documents. Of the classrooms reviewed, 2 out of 28 did not have the required historical documents; and 4 out of 28 did not have the required historical documents properly displayed.

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 I T Montgomery Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At John F Kennedy Memorial High School, 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 I T Montgomery Elementary School, 17 out of 19 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at John F Kennedy Memorial High School, 19 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

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

Schools

I T Montgomery Elementary School is not in compliance with all required safety laws and policies.

John F Kennedy Memorial High School 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:

Mound Bayou School District has written internal controls related to property but is not adhering to those controls. 7 out of 14 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 12 out of 14 items reviewed, 1 out of 14 purchase orders was not on file; and the inventory system/listing had the incorrect location for 3 out of 14 items reviewed.



Vehicles

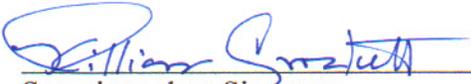
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Mound Bayou 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 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.



Superintendent Signature

10/23/2013

Date

MOUND BAYOU PUBLIC SCHOOL DISTRICT

201 Green Street

Mound Bayou, Mississippi 38762

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SUPERINTENDENT

William Crockett

Formal Comments Regarding Audit from Office of the State Auditor

Mound Bayou School District

Beginning on Monday, October 21, 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 for local school district. Listed below are the formal comments and corrections regarding the audit.

Please note that the following corrective actions have been taken or will be taken in response to the audit findings noted by Mrs. Earlene Stewart from the Performance Audit Division of the State Auditor's Office in connection with her audit of records and other matters at I. T. Montgomery and John F. Kennedy Memorial High School during the period October 23-25, 2013:

3. Determined whether the school is following policy regarding student enrollment records.

I. T. Montgomery Elementary School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 14 had missing, incomplete, or invalid proof of residency.

CORRECTIVE ACTION TAKEN:

Student records will be reviewed. The parents of those with incomplete information will be contacted by the school and asked to bring proper documentation.

John F. Kennedy High School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 14 had missing, incomplete, or invalid proof of residency.

CORRECTIVE ACTION TAKEN:

The counselor has corrected this issue. In an email message dated October 30, 2013 and sent to the high school principal, the counselor stated "I have rectified the issues reported by the State Auditor on October 25, 2013. I have since then made phone calls and home visits to retrieve more accurate documents that will now put those files in compliance. I have also made corrections within SAM7.

4. 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.

At I. T. Montgomery Elementary 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, 4 out of 15 student's information **did not match** information in the student package.

CORRECTIVE ACTION TAKEN:

All student information collected will be compared to information in the cumulative Folders and changed immediately if necessary.

At John F. Kennedy 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, 1 out of 14 student's information **did not match** information in the student package.

CORRECTIVE ACTION TAKEN:

The counselor has corrected this issue. In an email message dated October 30, 2013 and sent to the high school principal, the counselor stated "I have rectified the issues reported by the State Auditor on October 25, 2013. I have since then made phone calls and home visits to retrieve more accurate documents that will now put those files in compliance. I have also made corrections within SAM7.

Student Attendance/Absenteeism

2. Determined whether the school is following policy regarding attendance and absenteeism.

I. T. Montgomery Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 15 did not contain enough information to actually validate the excused absence; and 1 out of 15 excuses did not comply with district and/or school policies.

CORRECTIVE ACTION TAKEN:

All student excuses will be stamped the day they are turned in. Parents will be asked to send or bring all handwritten excuses/notes the day of the student's return to school.

Reporting of Suspensions

Determined whether the school is following policy regarding the reporting of suspensions.

John F. Kennedy Memorial High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 9 were not reported to the school attendance officer as they occurred, as required by law.

CORRECTIVE ACTION TAKEN:

In the past, it was our understanding that suspensions had to be reported no later than two (2) days after the date the event leading to the suspension occurred; however, since this matter was clarified for us during the time of the audit, we will report all suspensions on the same day or the next day following the occurrence of the event leading to such suspension, as required by law. We have also assigned another individual to carry out this task in the absence of the individual who is currently assigned to make certain that this reporting takes place, as required by law.

Posting of Historical Documents

Determined whether the school is posting the required historical documents.

I. T. Montgomery Elementary School is not posting the required historical documents. Of the classrooms reviewed, 12 out of 27 did not have the required historical documents.

CORRECTIVE ACTION TAKEN:

To correct this error, the required historical documents have been placed in every room.

John F. Kennedy Memorial High School is not posting the required historical documents. Of the classrooms reviewed, 2 out of 28 did not have the required historical documents; and 4 out of 28 did not have the required historical documents properly displayed.

CORRECTIVE ACTION TAKEN:

This problem has been corrected. All classrooms now have the required historical documents and they are properly displayed.

Textbooks

Determined whether each child in the school is assigned a textbook in each applicable class.

Of the classes reviewed at I. T. Montgomery Elementary School, 17 out of 19 classes did not assigned textbooks to all students enrolled.

CORRECTIVE ACTION TAKEN:

Every student at I. T. Montgomery Elementary School will be issued textbooks or consumable books except in the case where a book fine is owed.

Of the classes reviewed at John F. Kennedy Memorial School, 19 out of 20 classes did not assigned textbooks to all students enrolled.

CORRECTIVE ACTION TAKEN:

Textbooks were issued to all students unless they owed a book fine; however, in the future, we will make certain that book card are designed and fully completed so as to provide proof positive that books were issued.

Safety

Determined whether the district/schools are in compliance with all required safety laws and policies.

District

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

CORRECTIVE ACTION TAKEN:

All mistakes in policies will be corrected and presented to the school board for approval at its next regular scheduled meeting. This policy will be reviewed and approved annually by the school board.

Schools

I. T. Montgomery Elementary School is not in compliance with all required safety laws and policies.

CORRECTIVE ACTION TAKEN:

All mistakes in policies will be corrected and presented to the school board for approval at its next regular scheduled meeting. This policy will be reviewed and approved annually by the school board.

John F. Kennedy Memorial High School is not in compliance with all required safety laws and policies.

CORRECTIVE ACTION TAKEN:

All mistakes in policies will be corrected and presented to the school board for approval at its next regular scheduled meeting. This policy will be reviewed and approved annually by the school board.

Property Internal Controls

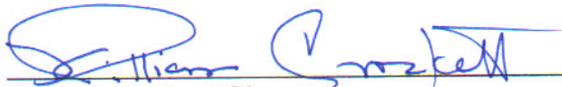
Determined whether the district has internal controls related to property and whether the district is adhering to those controls.

Mound Bayou School District has written internal controls related to property but is not adhering to those controls. 7 out of 14 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 12 out of 14 items reviewed, 1 out of 14 purchase orders was not on file; and the inventory system/ listing had the incorrect location for 3 out of 14 reviewed.

CORRECTIVE ACTION TAKEN:

**The previous Business Manager waited until the end of the year to input the fixed asset expense information along with the purchase order. Nevertheless, the fixed assets were tagged by the Fixed Asset Manager, however, no expense information was entered. As a result, this information was not included on the fix asset report. The new procedure will include the following:
Whenever, a fixed asset is tagged by the Fixed Asset Manager, all pertinent information will be entered immediately and not at the end of the year.**

Respectfully submitted. If you have any questions or comments, please feel free to contact me at 662-741-2555.



Superintendent Signature

11/05/2013

Date