



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 30, 2013

North Bolivar School District

Beginning on Tuesday, October 22, 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:

Broad Street High, Shelby Middle, and Brooks 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:

Broad Street High, Shelby Middle, and Brooks 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:

Broad Street High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 9 had missing, incomplete, or invalid proof of residency.

Shelby Middle is not following policy regarding student enrollment. Of the records reviewed, 6 out of 10 had missing, incomplete, or invalid proof of residency.

Brooks Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 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 Broad Street 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, 3 out of 9 student's information **did not match** information in the student package.



At Shelby Middle, 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 10 student's information **did not match** information in the student package.

At Brooks 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, 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:

Broad Street High and Brooks Elementary do not have a written policy on monitoring and reporting student absences.

Shelby Middle does have a written policy on monitoring and reporting student absences.

Shelby Middle 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:

Broad Street High is not following policy regarding attendance and absenteeism. Of the excuses reviewed 2 out of 20 did not have a valid excuse on file.

Shelby Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 14 out of 16 did not contain enough information to actually validate the excused absence; and 2 out of 16 did not have a valid excuse on file.

Brooks Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 15 out of 16 did not contain enough information to actually validate the excused absence; and 1 out of 16 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:

At Broad Street High, not all students selected met graduation requirements. Of the records reviewed, 2 out of 3 did not earn the required Carnegie units.

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

At Broad Street 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:



Broad Street High did not have any students that had accumulated 5 or more unexcused absences.

Shelby Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 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.

Brooks Elementary is following policy regarding the reporting of 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:

At Broad Street High, I was unable to determine compliance because no referrals were made to the school's attendance officer.

Shelby Middle and Brooks 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:

Broad Street High and Shelby Middle are following policy regarding the reporting of suspensions.

Brooks Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 4 were not reported to the school attendance officer as they occurred; and 1 out of 4 suspensions were not coded as an absence, 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:

Broad Street High and Brooks Elementary are posting the required historical documents.

Shelby Middle is not posting the required historical documents. Of the classrooms reviewed, 1 out of 11 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 Broad Street High, all the teachers reviewed have proper endorsements for the subjects they teach.



At Shelby Middle, all the teachers reviewed did not have proper endorsements for the subjects they teach. 1 out of 4 did not have the required endorsement for the course(s) they instruct.

At Brooks Elementary, all the teachers reviewed did not have proper endorsements for the subjects they teach. 1 out of 4 did not have the required endorsement for the course(s) they instruct.

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 Broad Street High, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Shelby Middle, 17 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Brooks Elementary, 13 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

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

Schools

Broad Street High is not in compliance with all required safety laws and policies.

Shelby Middle is not in compliance with all required safety laws and policies.

Brooks Elementary 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:



North Bolivar School District does not have written internal controls related to property. The information on the purchase order did not match the information in the inventory system for 2 out of 18 items reviewed, and hand receipts were not complete for 3 out of 18 items reviewed.

Vehicles

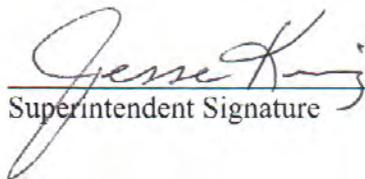
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

North Bolivar School District is following policy regarding the marking of district vehicles.

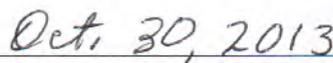
NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this 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 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



Jesse King, Superintendent

Phone: (662) 398-4000

Fax: (662) 398-7884

www.nbsd.k12.ms.us

November 5, 2013

North Bolivar School District

In response to the findings of the Office of the State Auditor's Performance Audit Division review which was conducted October 22 - 29, 2013, the North Bolivar School District has put in place the following procedures:

Student Enrollment

#3 – Following policy regarding student enrollment

- Affidavits have been revised to include additional information that will adequately show proof of residency as well as guardianship.
- Letters have been sent home to parents explaining the use of affidavits and to ask for additional proofs of residency where needed.

#4 – Information in student package match information in student record

- The counselor and school secretaries have been informed of the following procedure:
 - Student information (e.g. addresses and phone numbers) in student package (SAM7) will be reviewed and updated regularly. The updated information will be recorded in the student record as soon as it is updated in SAM7.
 - Central Office personnel will perform random checks of information for accuracy.

Student Attendance

#1 – Written policy on monitoring and reporting student absences

- Brooks Elementary and Broad Street High School handbooks will be revised to include the following statement from policy on written excuses for student absences:

Documentation / written excuses for student absences should include the following:

- Name of the student
- Name of the parent
- Date of absence
- Reason for absence
- Signature of parent
- Parent Contact Number

#2 – Following policy regarding attendance and absenteeism

- All principals have been given the directive to review excuses to determine if the excuse validates an “excused” absence. Principals should sign excuse indicating that a review has been carried out, the excuse follow district policy on acceptable excuses, and it has been recorded as such in student package.
- Central Office personnel will perform random checks to determine if directives are being followed.

Graduation

- Documentation of Extended School Year (ESY) course work, which should include student work samples, grades, and / or generated reports, will be turned in to the counselor at the end of each ESY period. These records will be kept in the counselor’s office for at least five years and must be produced as a “checkout” item for counselor and principal at the end of employment term where applicable. This documentation will also be reviewed at the District level.

School Attendance Reporting

#1 – Following policy regarding the reporting of unexcused absences

- Principals and secretaries are to submit report for all students who have accumulated 5 or more unexcused absences in a timely manner to the attendance officer. A copy of these documents, with the date submitted, should be submitted to the Central Office.

Reporting of Suspensions

#1 – Following policy regarding the reporting of suspensions

- Principals and secretaries are to fax all suspensions to the attendance officer and District office as they occur. The fax verification sheet should be attached to a copy of the suspension as documentation of date faxed. Principals will sign and date to verify submission.

Posting of Historical Documents

#1 – Posting the required historical document

- All classrooms have historical documents posted.
 - The one broken frame which was identified during the audit has been replaced.

Teacher Endorsements

#1 – Teachers in school have proper endorsements for the subjects they teach

- An emergency license had been applied for the teacher at Shelby Middle School to teach science. A review of her transcript showed she had enough hours to receive an add-on endorsement in science. She was issued a license with an endorsement in science on October 25, 2013.
A copy of her license is attached.
- The teacher at Brooks Elementary School will be included in the 5% FTE nonacademic core subject working outside of the area of endorsement.

Textbooks

#1 – Each child in school is assigned a textbook

- All students in the North Bolivar School District have access to textbooks through the use of individually assigned textbooks, classroom sets of textbooks, and/or consumable textbooks as indicated and adopted by the Mississippi Department of Education (MDE) and listed on School Book Supply Company website.
- Book cards for issued books have been properly completed for all textbooks issued.

Safety

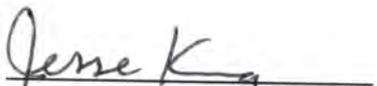
#1- *Compliance with all safety laws and policies*

- The North Bolivar School District crisis management handbook will be revised to include procedures Central Office personnel will follow in case of emergencies.
- School crisis management handbooks will be revised to specify the designated area for evacuation in bomb threat emergency as follow:
 - BES – Designated evacuation area in case of bomb threat will be on the basketball court with buses picking up students at St. John Baptist Church, coming into and leaving area from alternate (back) bus route.
 - SMS – Designated evacuation area in case of bomb threat will be St. Mary's Catholic Church with buses picking up there.
 - BSH – Designated evacuation area in case of bomb threat will be the Wilson Football Stadium with buses picking up there.

Property Internal Control

#1 – *District has and adheres to internal controls related to property*

- The district is developing a policy as it relates to internal controls. All fixed asset items entered in the system will be verified by the Business Manager to ensure correct amounts are entered. A hand receipt will be completed on each item as needed.



Signature of Superintendent

State of Mississippi

By virtue of the Authority Vested in the State Board of Education of Mississippi by Section 37-3-2 and Section 37-31-205(1) (c) of the Mississippi Code of 1972, as amended, we hereby issue this Educator License to

Erica Davis

This is to certify that the person named hereon is licensed under the laws of Mississippi to teach or serve in the public schools in the capacity indicated.

Endorsement	Issue Date	Validity Period
117 ELE EDUC (4 - 6)	06/09/2011	07/01/2011 - 06/30/2016
181 BIOLOGY (7-12)	10/25/2013	10/24/2013 - 06/30/2016
188 GENERAL SCIENCES (7-12)	10/25/2013	10/24/2013 - 06/30/2016

License No. 163946
Class AA - 07/01/2011

Your Renewal Cycle is 07/01/2011 to 06/30/2016
Begin Earning Renewal Credits On 07/01/2011



By order of the State Board of Education
Raymond J. Stone

INTERIM SUPERINTENDENT OF EDUCATION