



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 13, 2013

Oktibbeha County School District

Beginning on Monday, November 04, 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:

West Oktibbeha County Elementary School does have a written policy on enrollment requirements and procedures.

West Oktibbeha County High School does have a written policy on enrollment requirements and procedures.

East Oktibbeha County 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:

West Oktibbeha County Elementary School is reporting the number of students enrolled accurately.

West Oktibbeha County High School is reporting the number of students enrolled accurately.

East Oktibbeha County 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:

West Oktibbeha County Elementary School is not following policy regarding student enrollment. The records reviewed, 5 out of 10 had missing, incomplete, or invalid proof of residency.

West Oktibbeha County High School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 7 had missing, incomplete, or invalid proof of residency.



East Oktibbeha County High School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 11 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 West Oktibbeha County 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, 2 out of 10 student's information **did not match** information in the student package.

At West Oktibbeha County High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At East Oktibbeha County 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 11 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:

West Oktibbeha County Elementary School does have a written policy on monitoring and reporting student absences.

West Oktibbeha County High School does have a written policy on monitoring and reporting student absences.

East Oktibbeha County 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:

West Oktibbeha County Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 18 did not contain enough information to actually validate the excused absence; and 3 out of 18 excuses did not comply with district and/or school policies.

West Oktibbeha County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 10 out of 12 did not contain enough information to actually validate the excused absence; and 2 out of 12 did not have a valid excuse on file.

East Oktibbeha County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 8 out of 14 did not contain enough information to actually validate the excused absence; 1 out of 14 excuses did not comply with district and/or school policies; and 1 out of 14 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:

All students selected at West Oktibbeha County High School met graduation requirements.

All students selected at East Oktibbeha County High School met graduation requirements.

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

At West Oktibbeha County High School, all graduation records were complete.

At East Oktibbeha County 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:

West Oktibbeha County Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 5 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

West Oktibbeha County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 2 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

East Oktibbeha County High School 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:

West Oktibbeha County Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

West Oktibbeha County High School attendance officer is following policy regarding the reporting of unexcused absences.

East Oktibbeha County High School 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:

West Oktibbeha County Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer as they occurred, as required by law.

West Oktibbeha County High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 7 were not reported to the school attendance officer as they occurred; and 3 out of 7 suspensions were not coded as an unexcused absence, as required by law.

East Oktibbeha County High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 4 out of 7 were not reported to the school attendance officer as they occurred; and 1 out of 7 suspensions was not coded as an unexcused 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:

West Oktibbeha County Elementary School is not posting the required historical documents. Of classrooms reviewed, 2 out of 22 did not have the required historical documents properly displayed.

West Oktibbeha County High School is posting the required historical documents.

East Oktibbeha County High School 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 West Oktibbeha County Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At West Oktibbeha County High School, all the teachers reviewed have proper endorsements for the subjects they teach.

At East Oktibbeha County 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 West Oktibbeha County Elementary School, 11 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at West Oktibbeha County High School, 7 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at East Oktibbeha County High School, 2 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

Oktibbeha County School District is not in compliance with all required safety laws and policies.

Schools

West Oktibbeha County Elementary School is not in compliance with all required safety laws and policies.

West Oktibbeha County High School is not in compliance with all required safety laws and policies.

East Oktibbeha County 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:

Oktibbeha County School District has written internal controls related to property but is not adhering to those controls. 10 out of 18 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 18 items reviewed; and for 3 out of 18 items reviewed, I was unable to determine if the district’s internal control procedure were followed.



Vehicles

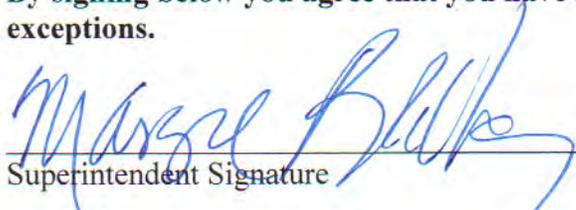
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Oktribeha County School District is following policy regarding the marking of district vehicles.

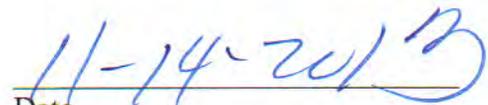
NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this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



Date

Oktibbeha County School District
106 West Main Street
Starkville, MS 39759
December 9, 2013

To: Office of the State Auditor
From: Dr. Margie Pulley, Conservator
Oktibbeha County School District
Date: December 9, 2013
Re: Response to Performance Audit

Attached is a copy of the audit review for the Oktibbeha County School District. I am also providing responses to each area of review.

Student Enrollment:

1. Oktibbeha County School District **will continue** to provide written policies on enrollment requirements and procedures.
2. Oktibbeha County School District **will continue** to accurately report students.
3. Oktibbeha County School District will correct deficiencies noted on proof of residency of students. Documentation will be provided for all incomplete records.
4. Oktibbeha County School District will ensure that information in the student package is the same as the information kept in the students record. When students change telephone numbers or addresses, a change of information form will be completed.

Student Attendance/Absenteeism:

1. Oktibbeha County School District **will continue** to provide a written policy on monitoring and reporting student absences.
2. Oktibbeha County School District will ensure that all schools in the future will follow the written policy regarding attendance and absenteeism. Excuses will be stamped, dated , initialed and students must have a valid excuse upon return to school.

Graduation:

1. Oktibbeha County School District **will continue** to ensure that graduation requirements are met for all students.

School attendance Reporting:

1. Oktibbeha County School District will follow all policies regarding reporting of unexcused absences. Reporting will be made in a timely manner.

Reporting of Suspensions:

1. Oktibbeha County School District, in the future, will report suspensions to the attendance officer as they occur. Suspensions will be coded as unexcused absences.

Posting of Historical Documents:

1. Oktibbeha County School District will ensure that all documents are posted at all schools as required by law.

Teacher Endorsements:

1. All teachers in the Oktibbeha County School District are properly endorsed. Oktibbeha County School District **will continue** to hire properly endorsed teachers.

Textbooks:

1. Oktibbeha County School district will work to provide current textbooks for all students.

Safety:

1. Oktibbeha County School District will ensure that all safety laws and policies are followed. Documentation will be on file in each school to support the requirements of this policy.

Property Internal Controls:

1. Oktibbeha County School District will, in the future, follow its written policy related to property and will ensure that the information on the purchase order matches the information in the inventory system. All equipment, calculators, laptops, ipads, etc., will be signed in and out.

Vehicles:

1. Oktibbeha County School District **will continue** to follow the policy regarding the marking of district vehicles.