



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

October 28, 2013

West Bolivar School District

Beginning on Tuesday, 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:

West Bolivar High, Middle, and 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:

West Bolivar High is not reporting the number of students enrolled accurately. The enrollment report run on October 28, 2013 shows 238 children enrolled, and the head count performed on October 28, 2013 shows 232 enrolled.

West Bolivar Middle and 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:

West Bolivar High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 11 had missing, incomplete, or invalid proof of residency.

West Bolivar Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 11 had missing, incomplete, or invalid proof of residency.

West Bolivar Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 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 West Bolivar 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, 10 out of 11 student's information **did not match** information in the student package.

At West Bolivar 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, 6 out of 11 student's information **did not match** information in the student package.

At West Bolivar 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, 6 out of 15 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 Bolivar High, Middle, and Elementary 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 Bolivar High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 11 out of 11 did not contain enough information to actually validate the excused absence.

West Bolivar Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 8 did not contain enough information to actually validate the excused absence.

West Bolivar Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 12 out of 20 did not contain enough information to actually validate the excused absence; 5 out of 20 excuses did not comply with district and/or school policies.

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 Bolivar High met graduation requirements.

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

At West Bolivar 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:



West Bolivar High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 4 out of 5 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 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 Bolivar Middle did not have any students that had accumulated 5 or more unexcused absences.

West Bolivar Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 student reviewed was 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 West Bolivar High and Elementary 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 Bolivar High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 4 suspensions was not coded as an unexcused absence, as required by law.

West Bolivar Middle and Elementary are 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:

West Bolivar High is not posting the required historical documents. Of the classrooms reviewed, 1 out of 22 did not have the required historical documents properly displayed.

West Bolivar Middle is not posting the required historical documents. Of the classrooms reviewed, 4 out of 17 did not have the required historical documents properly displayed.

West Bolivar Elementary 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 Bolivar High, Middle, and Elementary all 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 West Bolivar High, 20 out of 20 classes did not assigned textbooks to all students enrolled.

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

Of the classes reviewed at West Bolivar Elementary, 14 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

West Bolivar is not in compliance with all required safety laws and policies.

Schools

West Bolivar High is not in compliance with all required safety laws and policies.

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

West Bolivar 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:

West Bolivar School District has written internal controls related to property and is adhering to those controls.



Vehicles

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

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

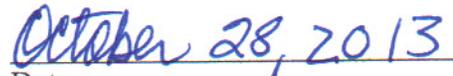
NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this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



WEST BOLIVAR SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT

P.O. BOX 189
ROSEDALE, MISSISSIPPI 38769

Henry Phillips, Jr.
Superintendent

Phone: (662)759-3525
Fax: (662)759-6795
Email: hphillips@wbsd.k12.ms.us

November 1, 2013

Ms. Karol Odom
P. O. Box 1151
Ackerman, Mississippi 39735

Ms. Odom:

In response to the recently completed audit of the West Bolivar School District, the following actions have been taken to correct some of the findings:

School Attendance Reporting

Corrective Action:

Training was provided at the beginning of the school term. The superintendent will schedule additional training for all secretaries. The school attendance officer will facilitate this training.

Reporting of Suspensions

Corrective action:

Additional training will be provided to all secretaries on this matter. The school attendance officer will facilitate this training.

Posting of Historical Documents

Corrective Action:

The district has ordered frames to display the historical documents.

I respectfully request that this letter be submitted with your audit report. If additional action is necessary, please do not hesitate to contact me at the number above.

Sincerely,

Henry Phillips, Jr.
Superintendent