



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 18, 2014

Clarksdale School District

Beginning on Monday, February 10, 2014, 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:

Stampley Academy, Kirkpatrick Elementary, and GH Oliver 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:

Stampley Academy and Kirkpatrick Elementary are reporting the number of students enrolled accurately.

GH Oliver Elementary is not 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:

Stampley Academy is not following policy regarding student enrollment. Of the records reviewed, 4 out of 11 had missing, incomplete, or invalid proof of residency.

Kirkpatrick Elementary is not following policy regarding student enrollment. Of the records reviewed, 11 out of 14 had missing, incomplete, or invalid proof of residency.

GH Oliver Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 out of 13 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 Stampley Academy, 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.



At Kirkpatrick 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, 8 out of 14 student's information **did not match** information in the student package.

At GH Oliver 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, 5 out of 13 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:

Stampley Academy, Kirkpatrick Elementary, and GH Oliver 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:

Stampley Academy is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 16 did not contain enough information to actually validate the excused absence; 6 out of 16 excuses did not comply with district and/or school policies; and 4 out of 16 did not have a valid excuse on file.

Kirkpatrick Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 15 did not contain enough information to actually validate the excused absence, and 5 out of 15 did not have a valid excuse on file.

GH Oliver Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 4 did not have a valid excuse on file.

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:

Stampley Academy is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 11 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 9 out of 11 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Kirkpatrick Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 8 out of 8 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences as specified by law.

GH Oliver Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 5 students reviewed were not reported in a timely manner, after



accumulating five (5) or more unexcused absences; and 3 out of 5 students reviewed were not reported 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:

Stampley Academy attendance officer is following policy regarding the reporting of unexcused absences.

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

GH Oliver Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Reporting of Suspensions

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

Stampley Academy 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 when they occurred as required by law.

Kirkpatrick Elementary 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 when they occurred, as required by law.

GH Oliver Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 2 were not reported to the school attendance officer when 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:

Stampley Academy, Kirkpatrick Elementary, and GH Oliver Elementary 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 Stampley Academy, Kirkpatrick Elementary, and GH Oliver Elementary 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 Stampley Academy, 14 out of 14 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Kirkpatrick Elementary, 9 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at GH Oliver Elementary, 16 out of 16 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

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

Schools

Stampley Academy is not in compliance with all required safety laws and policies.

Kirkpatrick Elementary is not in compliance with all required safety laws and policies.

GH Oliver 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:

Clarksdale School District does not have written internal controls related to property. 3 out of 20 items reviewed did not have hand receipts completed for items located off campus, and the inventory system/listing had the incorrect location for 10 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:

Clarksdale 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.

Dennis Dupree
Superintendent Signature

2-18-14
Date

**Corrective Action Plan for
Clarksdale Municipal School District**

Area of Noncompliance (**All audit findings requiring corrective action appear in red.**): The recent visit from the State Auditor's Office revealed specific areas of non-compliance or of partial compliance. Outlined below are the areas of non-compliance or partial compliance along with the actions that have or will be taken to address the findings.

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
George H. Oliver	<p><u>Student Enrollment</u></p> <p>1. No problem was found regarding the existence of written policy on enrollment requirements</p> <p>2. Not reporting the number of students enrolled accurately</p>	<p>None Necessary</p> <p>New Procedures were put in place immediately after auditor's exit interview with principal and superintendent.</p> <p>New procedures are as follows:</p>	<p>Not Applicable</p> <p>Procedures implemented February 21, 2014</p>	<p>Not Applicable</p> <p>Sharon Montgomery, Principal</p> <p>Dennis Dupree, Superintendent</p> <p>Martha Davis, MSIS Data</p>	<p>Not Applicable</p> <p>Technology Job Tickets will be kept on file</p> <p>Daily and Monthly Verification Sheets</p> <p>(kept on file at</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	<p>3. Problems were noted relative to</p>	<p>Teachers will longer input absences into the student data base. All absences will be put in the student data base by the school clerical staff.</p> <p>District MSIS Data Clerk and Technology Coordinator will view/download Attendance Report Daily</p> <p>All absences will be verified daily by the school office.</p> <p>District MSIS Data Clerk and Technology Coordinator will verify absences from the previous month on the 1st of each month.</p> <p>The principal will retrain clerical staff and counselor</p>	<p>Verifications will occur monthly as indicated</p>	<p>Clerk James Miller, Technology Coordinator</p> <p>Sharon Montgomery,</p>	<p>school and district level)</p> <p>The checklist in the</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	<p>having selected students' information in the student package the same as information kept in the cumulative record (7 of 13 records had missing, incomplete, or invalid proof of residency)</p> <p>4. Finding was selected students' information in the students software package was not the same as the information kept in the students' record (5 of 13 students' information did not</p>	<p>regarding the legal requirements.</p> <p>A form recording random record checks will occur and will be distributed to the schools.</p> <p>District Office staff will begin monthly, random reviews of records providing feedback to the principal regarding any problems noted.</p> <p>Retrain of administrators occurred</p> <p>Administrators' will retrain counselors and clerical staff regarding law and expectations</p>	<p>Random verifications will occur monthly beginning February 2014 and ongoing</p> <p>Retraining occurred in February 21, 2014 administrators' meeting</p>	<p>Principal Counselor George H. Oliver Clerical Staff Toya Harrell-Matthews, Elementary Curriculum Coordinator Dennis Dupree, Superintendent</p> <p>Dennis Dupree, Superintendent</p> <p>Sharon Montgomery, Principal</p>	<p>new review form will be on file; completed monthly review forms will be kept on file at the school and district office</p> <p>Evidence of random record checks will be kept on file at the school</p> <p>Cases where problems were found will have further evidence of</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	match information in the student software package)				correction on file at the school and district office
George H. Oliver	<u>Student Attendance/Absenteeism</u> 1. No problem was found regarding having a written policy on monitoring and reporting student absences. 2. Problems were noted regarding following policy regarding attendance and absenteeism (4 of 4 did not have a valid	None Necessary Retraining of administrators occurred Retraining of clerical staff by principals will occur	Not Applicable On February 21, 2014 No later than February 24, 2014	Not Applicable Dennis Dupree, Superintendent Sharon Montgomery, Principal Stampley Attendance	Not Applicable Documentation of retraining will be on file in the district and will be provided to the OSA

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	excuse on file)			Clerk	

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
George H. Oliver	<p><u>School Attendance Reporting</u></p> <p>1. Problems were noted regarding following policy regarding reporting of unexcused absences (2 of 5 students reviewed were not reported to the school attendance</p>	<p>Retraining of administrators occurred</p> <p>Retraining of clerical staff by principals will occur</p>	<p>On February 21, 2014</p> <p>No later than February 24, 2014</p>	<p>Dennis Dupree, Superintendent</p> <p>Sharon Montgomery, Principal</p> <p>Oliver Attendance Clerk</p>	<p>Documentation of retraining will be on file in the district and will be provided to the OSA</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	<p>officer after accumulating 5 or more unexcused absences; 3 of 5 students reviewed were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences</p> <p>2. Finding was school was not following policy regarding reporting of unexcused</p>	<p>The school will ensure that it reports all unexcused absences to the attendance officer as required by law.</p>	<p>Effective immediately and ongoing</p>	<p>Sharon Montgomery, Principal</p> <p>County Attendance</p>	<p>Documentation will be maintained on file at the school</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	<p>absences (2 of 2 files reviewed had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences as required by law)</p>	<p>It will be the county's attendance officer who will be responsible for filing a petition with the court when 12 unexcused absences are accumulated.</p> <p>The county attendance officer will receive correspondence from the superintendent regarding all reporting changes necessary to ensure the school district complies with the law.</p>	<p>Not Applicable for the school district</p> <p>February 24, 2014</p>	<p>Officer</p> <p>Dennis Dupree, Superintendent</p>	<p>Documentation of district's proper reporting will be on file</p> <p>Copy of the letter to the County Attendance Officer will be kept on file at the school and district office</p>
George H. Oliver	<p><u>Reporting of Suspensions</u></p> <p>1. Problems were found regarding the reporting of suspensions (2 of 2 suspension records)</p>	<p>Daily reporting of suspensions will occur</p> <p>Administrators will be retrained at the next</p>	<p>Effective February 18, 2014</p> <p>Retraining of administrators will on February 21,</p>	<p>Sharon Montgomery, Principal</p> <p>Dennis Dupree,</p>	<p>All suspensions must be reported to central office (to Curriculum Directors) when they</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	reviewed were not reported to the school attendance officer when they occurred as required by law)	Administrators' Meeting Clerical staff assigned to the school will be retrained by the school principal	2014 No later than February 24, 2014	Superintendent	happen. Copies of the proof of reporting to the attendance officer must be attached.
George H. Oliver	<u>Posting of Historical Documents</u> 1. No problems were noted in this area	None Necessary	Not Applicable	Not Applicable	Not Applicable
George H. Oliver	<u>Teacher Endorsements</u> 1. No problems were noted in this areas	None Necessary	Not Applicable	Not Applicable	Not Applicable
George H. Oliver	<u>Textbooks</u> 1. Finding was not all classes had assigned textbooks (16 of 16 classes did not assign	The auditor's report notes that it is not their expectation that districts go back and purchase textbooks for each	Ongoing correction will occur as funds become available if there is no	Dennis Dupree, Superintendent Board of Trustees	Updated inventories of acquired textbooks will be on hand each school

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
	textbooks to all student enrolled)	<p>student. The auditor noted that the Office of the State Auditor is “diligently working with the MS Legislature to amend the law “so there is “no undue burden placed on the district/school.”</p> <p>The district is actively adding one to one technology for all of our students from the recently awarded Race to the top and Magnet school assistance grant (I pads and Mac books).</p>	<p>change in the law.</p> <p>The district’s plan to acquire e-books (iPads and Macbooks equipped with textbook software) through its recently awarded grants will continue to be implemented.</p>	Principal	year.
George H. Oliver	<p><u>Safety</u></p> <p>1. Not in compliance with safety laws and policies</p>	Additional information will be added to the District’s Safety Plan regarding interior and exterior handling/storage of hazardous materials and the location of documentation in the schools.	To be completed by February 24, 2014	Lewis Whatley, Director of Support Services Sharon Montgomery, Principal	A revised District and School Safety Plan (with the noted addition) will be completed, sent to OSA, and kept on file.

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
		The same will be added to the school safety plans.			Documentation will be kept on file
George H. Oliver	<p><u>Property Internal Controls</u></p> <p>1. Finding indicated the District did not have written internal controls related to property</p> <p>2. Finding was hand receipts were not always available for assets that were not on school district property</p>	<p>All of the inventory information was transferred from the old inventory software to the new inventory software which is now in use.</p> <p>The new software is now reflects correct room numbers for all inventory. The new software eliminates the use of a room description key.</p> <p>Retraining for administrators and site level fixed asset managers was completed</p>	<p>Completed on the day of the auditor's exit interview.</p> <p>Completed in Administrators' meeting on February 21, 2014</p>	<p>Kamilah Jones, Business Manager</p> <p>Dennis Dupree, Superintendent</p> <p>Principals</p> <p>Assistant Principals</p> <p>Site level Fixed Asset Managers</p> <p>Same as above</p>	<p>Proof of a corrected inventory listing has been attached to the document reviewed by the auditor.</p> <p>Evidence of bi-monthly random checks of use of hand receipts will be kept on file by the Business Manager</p>

School / Location	Finding - Area of Noncompliance	Corrective Action(s) Taken	To Be Completed By (Date)	Responsible Party(ies)	Method Used to Verify Compliance Has Been Accomplished
		Hand receipts will be used for all fix assets that is checked out by staff.			
George H. Oliver	<u>Vehicles</u> (*District-wide) No problems noted; no audit finding in this area	None Necessary	Not Applicable	Not Applicable	Not Applicable

<p>Kirkpatrick</p>	<p><u>Student Enrollment</u></p> <ol style="list-style-type: none"> 1. No problem was found regarding the existence of written policy on enrollment requirements 2. No finding of problems regarding reporting students enrolled accurately 3. Not following policy regarding enrollment (11 of 14 records reviewed had missing, incomplete, or invalid proof of residency) 	<p>None Necessary</p> <p>None Necessary</p> <p>The principal will retrain clerical staff and counselor regarding the legal requirements.</p> <p>A form recording random record checks will occur and will be distributed to the schools.</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Random verifications will occur monthly beginning February 2014 and will be ongoing each month</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Suzanne Walton, Principal Dennis Dupree, Superintendent Martha Davis, MSIS Data Clerk James Miller, Technology Coordinator</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>The checklist and the new review form will be on file ; completed monthly review forms will be kept on file at the school and district office</p>
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	<p>4. Problems were noted in ensuring that selected students' information in the student software package(8 out of 14) was not the same as information kept in the students' cumulative record)</p>	<p>District Office staff will begin monthly, random reviews of records providing feedback to the principal regarding any problems noted.</p> <p>Retraining of administrators occurred</p> <p>Administrators' will retrain counselors and clerical staff regarding law and expectations</p>	<p>Retraining occurred on February 21, 2014 administrators' meeting</p>	<p>Dennis Dupree Superintendent</p> <p>Suzanne Walton, Principal</p>	<p>Evidence of random record checks will be kept on file at the school</p> <p>Cases where problems were found will have further evidence of correction on file at the school and district office</p>
<p>Kirkpatrick</p>	<p><u>Student Attendance/Absenteeism</u></p> <p>1. No problem was found regarding having a written policy on</p>	<p>None Necessary</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

	<p>monitoring and reporting student absences.</p> <p>2. Problems were found regarding following policy regarding attendance and absenteeism</p>				
<p>Kirkpatrick</p>	<p><u>School Attendance Reporting</u></p> <p>1. Problems were noted regarding following policy regarding reporting of unexcused absences (8 of 8 students reviewed were not reported to the school attendance officer after</p>	<p>Retraining of administrators occurred</p> <p>Retraining of clerical staff by principals will occur</p>	<p>On February 21, 2014</p> <p>No later than February 24, 2014</p>	<p>Dennis Dupree, Superintendent</p> <p>SuZanne Walton, Principal</p> <p>Stampley Clerical Staff</p>	<p>Documentation of retraining will be on file in the district and will be provided to the OSA</p>

	<p>accumulating 5 or more unexcused absences; 3 of 5 students reviewed were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences</p> <p>2. Auditor's report indicated that she was <u>unable to determine compliance</u> because no referrals were made to the school's attendance officer</p>	<p>* Though attendance is generally very high for this school site, the plan is for the school to verify attendance daily and to fax any evidence of unexcused absences to the attendance officer in accordance with the law</p>	<p>Effective immediately after the exit interview and ongoing</p>	<p>SuZanne Walton, Principal</p>	<p>Documentation of reporting will be kept on file at the school and district office</p>
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Kirkpatrick	<u>Reporting of Suspensions</u> 1. Problems were found regarding the reporting of suspensions (2 of 2 suspension records reviewed were not reported to the school attendance officer when they occurred as required by law)	Daily reporting of suspensions will occur Administrators will be retrained at the next Administrators' Meeting Clerical staff assigned to the school will be retrained by the school principal	Effective February 18, 2014 Retraining of administrators will on February 21, 2014 No later than February 24, 2014	SuZanne Walton, Principal Dennis Dupree, Superintendent	All suspensions must be reported to central office (to Curriculum Directors) when they happen. Copies of the proof of reporting to the attendance officer must be attached.
Kirkpatrick	<u>Posting of Historical Documents</u> No problems were noted in this area	None Necessary	Not Applicable	Not Applicable	Not Applicable
Kirkpatrick	<u>Teacher Endorsements</u> 1. No problems were noted in this areas	None Necessary	Not Applicable	Not Applicable	Not Applicable
Kirkpatrick	<u>Textbooks</u> 1. Finding was not all classes had	The auditor's report notes that it is not their expectation that	Ongoing correction will occur as funds	Dennis Dupree,	Updated inventories of acquired

	<p>assigned textbooks (9 of 20 classes did not assign textbooks to all student enrolled)</p>	<p>districts go back and purchase textbooks for each student. The auditor noted that the Office of the State Auditor is “diligently working with the MS Legislature to amend the law “so there is “no undue burden placed on the district/school.”</p> <p>The district is actively adding one to one technology for all of our students from the recently awarded Race to the top and Magnet school assistance grant (I pads and Mac books).</p>	<p>become available if there is no change in the law.</p> <p>The district’s plan to acquire e-books (iPads and Macbooks equipped with textbook software) through its recently awarded grants will continue to be implemented.</p>	<p>Superintendent Board of Trustees Principal</p>	<p>textbooks will be on hand each school year.</p>
Kirkpatrick	<p><u>Safety</u></p> <p>1. Not in compliance with safety laws and policies</p>	<p>Additional information will be added to the District’s Safety Plan regarding interior and exterior handling/storage of hazardous materials and the location of documentation in the schools.</p> <p>The same will be added to the school safety plans.</p>	<p>To be completed by February 24, 2014</p>	<p>Lewis Whatley, Director of Support Services SuZanne Walton, Principal</p>	<p>A revised District and School Safety Plan (with the noted addition) will be completed, sent to OSA, and kept on file.</p> <p>Documentation will be kept on file</p>
Kirkpatrick	<p><u>Property Internal</u></p>	<p>All of the inventory information was transferred</p>	<p>Completed on the day of the</p>	<p>Kamilah Jones, Business</p>	<p>Proof of a corrected inventory listing has</p>

	<p><u>Controls</u></p> <p>1. Finding indicated the District did not have written internal controls related to property</p> <p>3. Finding was hand receipts were not always available for assets that were not on school district property</p>	<p>from the old inventory software to the new inventory software which is now in use.</p> <p>The new software is now showing the correct room numbers of all inventory. This will eliminate the use of a room description key.</p> <p>Retraining for administrators and site level fixed asset managers was completed</p> <p>Hand receipts will be used for all fix assets that is checked out by staff.</p>	<p>auditor's exit interview.</p> <p>Completed in Administrators' meeting on February 21, 2014</p>	<p>Manager Dennis Dupree, Superintendent</p> <p>Principals</p> <p>Assistant Principals</p> <p>Site level Fixed Asset Managers</p> <p>Same as above</p>	<p>been attached to the document reviewed by the auditor.</p> <p>Evidence of bi-monthly random checks of use of hand receipts will be kept on file by the Business Manager</p>
<p>Kirkpatrick</p>	<p><u>Vehicles</u></p> <p>(*District-wide) No problems noted; no audit finding in this area</p>	<p>None Necessary</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

<p>J. W. Stampley</p>	<p><u>Student Enrollment</u></p> <ol style="list-style-type: none"> 1. No problem was found regarding the existence of written policy on enrollment requirements 2. No problems were identified regarding reporting students enrolled accurately 3. Finding was school was not following policy regarding enrollment (4 of 11 records reviewed had missing, incomplete, or invalid proof of residency) incomplete 	<p>None Necessary</p> <p>None Necessary</p> <p>Principal/School Counselor will evaluate every student record for receipt of required documentation. Request for missing, incomplete, or invalid information will be sent to parents/guardians by certified mail.</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Random verifications will occur monthly beginning February 2014 and will be ongoing</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Herbert Smith, Principal Dennis Dupree, Superintendent Stampley Attendance Clerk Martha Davis, MSIS Data Clerk James Miller, Technology Coordinator</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>The checklist and the new review form will be on file; completed review forms will be kept on file at the school and district office</p>
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	<p>4. Finding was selected students' information in the student software package was not the same as the information kept in the students' record (3 of 11 students' information did not match information in the student software package)</p>	<p>Retraining of administrators occurred</p> <p>Administrators' will return counselors and clerical staff regarding law and expectations</p>	<p>Retraining occurred in February 21, 2014 administrators' meeting</p> <p>February 24, 2014</p>	<p>Dennis Dupree, Superintendent</p> <p>Herbert Smith, Principal</p>	<p>Evidence of random record checks will be kept of file at the school</p> <p>Cases where problems were found will have further evidence of correction on file at the school and district office</p>
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<p>J. W. Stampley</p>	<p><u>Student Attendance/Absenteeism</u></p> <ol style="list-style-type: none"> 1. No problem was found regarding having a written policy on monitoring and reporting student absences. 2. Problems were noted regarding student attendance and absenteeism (6 of 16 excuses reviewed did not contain enough information to validate excused absence; 6 of 16 excuses did not comply with district and/or school policies; 4 	<p>None Necessary</p> <p>Retraining of administrators occurred</p> <p>Retraining of clerical staff by principals will occur</p> <p>Attendance clerks will validate excused absences by verifying the elements required by district policies. Excuses that do not contain the required information will be marked unexcused. The attendance clerk will sign, date, and file excuses on the</p>	<p>Not Applicable</p> <p>On February 21, 2014</p> <p>No later than February 24, 2014</p> <p>Effective immediately and ongoing</p>	<p>Not Applicable</p> <p>Dennis Dupree, Superintendent</p> <p>Herbert Smith, Principal</p> <p>Stampley Attendance Clerk</p>	<p>Not Applicable</p> <p>Documentation of retraining will be on file at the school and district office</p>
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	out of 16 did not have a valid excuse on file)	date received.			
J. W. Stampley	<u>School Attendance Reporting</u>				

	<p>1. Problems were noted regarding following policy regarding reporting of unexcused absences (2 of 11 students reviewed were not reported to the school attendance officer after accumulating 5 or more unexcused absences; 9 of 11 students reviewed were not reported in a timely manner as specified by law after accumulating 5 or more unexcused absences</p>	<p>Retraining of administrators occurred</p> <p>Retraining of clerical staff by principals will occur</p>	<p>On February 21, 2014</p> <p>No later than February 24, 2014</p>	<p>Dennis Dupree, Superintendent</p> <p>Herbert Smith, Principal</p> <p>Oliver Attendance Clerk</p>	<p>Documentation of retraining will be on file in the district and will be provided to the OSA</p>
	<p>2. No problems were found regarding the school following policy regarding reporting unexcused absences</p>	<p>None Necessary</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

		<p>It will be the county's attendance officer who will be responsible for filing a petition with the court when 12 unexcused absences are accumulated.</p> <p>The county attendance officer will receive correspondence from the superintendent regarding all reporting changes necessary to ensure the school district complies with the law.</p>	<p>Not Applicable for the school district</p> <p>February 24, 2014</p>	<p>County Attendance Officer</p> <p>Dennis Dupree, Superintendent</p>	<p>Documentation of district's proper reporting will be on file</p> <p>Copy of the letter to the County Attendance Officer will be kept on file at the school and district office</p>
<p>J. W. Stampley</p>	<p><u>Reporting of Suspensions</u></p> <p>1. Problems were found regarding the reporting of suspensions (3 of 3 suspension records reviewed were not reported to the school attendance officer when they occurred as required</p>	<p>Daily reporting of suspensions will occur</p> <p>Administrators will be retrained at the next Administrators' Meeting</p> <p>Clerical staff assigned to the school will be retrained by</p>	<p>Effective February 18, 2014</p> <p>Retraining of administrators will on February 21, 2014</p> <p>No later than February 24, 2014</p>	<p>Herbert Smith, Principal</p> <p>Dennis Dupree, Superintendent</p>	<p>All suspensions must be reported to central office (to Curriculum Directors) when they happen.</p> <p>Copies of the proof of reporting to the attendance officer</p>

	by law)	the school principal			must be attached.
J. W. Stampley	<u>Posting of Historical Documents</u> 1. No problems were noted in this area	None Necessary	Not Applicable	Not Applicable	Not Applicable
J. W. Stampley	<u>Teacher Endorsements</u> 1. No problems were noted in this areas	None Necessary	Not Applicable	Not Applicable	Not Applicable
J. W. Stampley	<u>Textbooks</u> 1. Finding was not all classes had assigned textbooks (14 of 14 classes did not assign textbooks to all student enrolled)	The auditor’s report notes that it is not their expectation that districts go back and purchase textbooks for each student. The auditor noted that the Office of the State Auditor is “diligently working with the MS Legislature to amend the law “so there is “no undue burden placed on the district/school.” The district is actively adding one to one technology for all of our students from the	Ongoing correction will occur as funds become available if there is no change in the law. The district’s plan to acquire e-books (iPads and Macbooks equipped with textbook software) through its recently awarded grants will	Dennis Dupree, Superintendent Board of Trustees Principal	Updated inventories of acquired textbooks will be on hand each school year.

		recently awarded Race to the top and Magnet school assistance grant (I pads and Mac books).	continue to be implemented.		
J. W. Stampley	<u>Safety</u> 1. Not in compliance with safety laws and policies	Additional information will be added to the District's Safety Plan regarding interior and exterior handling/storage of hazardous materials and the location of documentation in the schools. The same will be added to the school safety plans.	To be completed by February 24, 2014	Lewis Whatley, Director of Support Services Herbert Smith, Principal	A revised District and School Safety Plan (with the noted addition) will be completed, sent to OSA, and kept on file. Documentation will be kept on file
J. W. Stampley	<u>Property Internal Controls</u> 1. Finding indicated the District did not have written internal controls related to property 2. Finding was hand receipts were not always available for assets that were not	All of the inventory information was transferred from the old inventory software to the new inventory software which is now in use. The new software is now showing the correct room numbers of all inventory. This will eliminate the use of a room description key.	Completed on the day of the auditor's exit interview. Completed in	Kamilah Jones, Business Manager Dennis Dupree, Superintendent Principals Assistant Principals Site level Fixed Asset Managers Same as above	Proof of a corrected inventory listing has been attached to the document reviewed by the auditor.

	on school district property	Retraining for administrators and site level fixed asset managers was completed Hand receipts will be used for all fix assets that is checked out by staff.	Administrators' meeting on February 21, 2014		Evidence of bi-monthly random checks of use of hand receipts will be kept on file by the Business Manager
J. W. Stampley	<u>Vehicles</u> (*District-wide) No problems noted; no audit finding in this area	None Necessary	Not Applicable	Not Applicable	Not Applicable