



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

PERFORMANCE AUDIT DIVISION  
DISTRICT EXIT CONFERENCE

*February 27, 2014*

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**Coahoma County School District**

Beginning on Wednesday, February 19, 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:

Jonestown Elementary, Friars Point Elementary, and Sherard 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:

Jonestown Elementary and Sherard Elementary are **not** reporting the number of students enrolled accurately.

Friars Point Elementary 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:

Jonestown Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 11 had missing, incomplete, or invalid proof of residency.

Friars Point Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 8 had missing, incomplete, or invalid proof of residency.

Sherard Elementary is not following policy regarding student enrollment. Of the records reviewed, 13 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 Jonestown 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, 7 out of 11 student's information **did not match** information in the student package.



At Friars Point 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, 4 out of 8 student's information **did not match** information in the student package.

At Sherard 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 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:

Jonestown Elementary, Friars Point Elementary, and Sherard 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:

Jonestown Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 7 out of 8 did not have a valid excuse on file.

Friars Point Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 3 did not contain enough information to actually validate the excused absence; and 2 out of 3 did not have a valid excuse on file.

Sherard Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 22 excuses did not comply with district and/or school policies; and 1 out of 22 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:

Jonestown Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences, as specified by law.

Friars Point Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 3 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 3 students reviewed was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Sherard Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 2 students reviewed were 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:

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

Friars Point Elementary and Sherard 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:

Jonestown Elementary did not have any suspensions.

Friars Point 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 as they occurred as required by law.

Sherard Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 suspension 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:

Jonestown Elementary is not posting the required historical documents. Of the classrooms reviewed, 6 out of 14 did not have the required historical documents properly displayed.

Friars Point Elementary is posting the required historical documents.

I was unable to determine whether Sherard Elementary is posting the required historical documents due to extensive storm damage.

### **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 Jonestown Elementary, Friars Point Elementary, and Sherard 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 Jonestown Elementary, 8 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Friars Point Elementary, 12 out of 16 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Sherard Elementary, 4 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

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

Schools

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

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

Sherard 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:

Coahoma County School District does not have written internal controls related to property. There are unwritten controls; however, the district is not adhering to those controls. 7 out of 7 items reviewed did not follow the district’s internal control procedures.

**Vehicles**

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

Coahoma 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.**



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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.**

Pauline G. Flude  
Superintendent Signature

2/27/14  
Date



"COMMITTED TO CARING  
DEDICATED TO EXCELLENCE"

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March 7, 2014

**Student Enrollment**

2. Jonestown Elementary and Sherard Elementary are not reporting the number of students enrolled accurately.

**CORRECTIVE ACTION:** The parent or guardian is required to complete a withdrawal form for the student attending Jonestown Elementary and Sherard Elementary. The withdrawal information must be updated in MSIS and in the student's record on the same day the withdrawal is approved by the principal. Once an official request for records has been received from the school the student transferred to, the student will be officially withdrawn in SAMS.

3. Jonestown Elementary, Friars Point Elementary, and Sherard Elementary are not following the district policy regarding student enrollment. Of the records reviewed, 24 out of 33 had missing, incomplete, or invalid proof of residency.

**CORRECTIVE ACTION:** The cumulative records with missing, incomplete, and/or invalid proofs of residency will first be identified by the counselor or principal at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary. Letters will then be sent home and phone calls will be made to parents or guardians to retrieve documents that will ensure compliance of these records. Once the documents are received, the accurate information will be corrected in SAMS and in the student record. In addition, the district affidavit form will be modified to ensure that the requested information is sufficient enough to verify residency. Because the affidavit is only valid for 30 days, the counselor or principal must follow-up with the parent or guardian to assure that the proof of residency is resubmitted for final approval by the principal.

4. At Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, the selected student's information in the student package is not the same as the information documented in the student's record. Of the records reviewed, 17 out of 33 students' information did not match information in the student package.

**CORRECTIVE ACTION:** All student information at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, in the student's cumulative folders will be compared to the Parent Comprehensive report in SAMS by the principal or counselor to ensure that the

information is accurate. If the information does not match, additional documentation will be requested from parents or guardians. The updated information will be changed or corrected in SAMS or in the cumulative folders to ensure accuracy.

**Student Attendance/Absenteeism**

2. Jonestown Elementary, Friars Point Elementary, and Sherard Elementary are not following the district and or school policy regarding student attendance and absenteeism. Of the excuses reviewed, 10 out of 33 excuses did not comply with district and or school policies; and 3 out of 25 did not have a valid excuse on file.

**CORRECTIVE ACTION:** All student excuses at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, must follow the guidelines of the district and or school policy regarding student attendance and absenteeism. All student excuses will be stamped and dated as they are submitted to the principal or secretary. The principal or secretary must ensure that the information on the excuse matches what is entered into SAMS. All required excuses will cover the exact number of days absent, and an Excuse Folder will be created for documenting excuses. In addition, a district-wide early dismissal excuse form will be used to document specific reasons for the early dismissal of the student's instructional day.

**School Attendance Reporting**

1. Jonestown Elementary, Friars Point Elementary, and Sherard Elementary are not following the district and or school 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 or more unexcused absences, as specified by law; and 4 out of 5 students reviewed was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

**CORRECTIVE ACTION:** All student unexcused absences at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, must follow the guidelines of the district and or school policy regarding school attendance reporting. Reports of at least five unexcused absences will be run each Monday and Thursday in order to report all students who have at least five unexcused absences. These reports will be faxed and reported to the attendance officer in a timely manner. These reports will be kept in a file.

**Reporting of Suspensions**

1. Friars Point Elementary and Sherard Elementary are not following policy regarding the reporting of suspensions. Of the suspensions reviewed at Friars Point Elementary, 2 out of 2 were not reported to the school attendance officer as they occurred as required by law. Of the suspensions reviewed at Sherard Elementary, 1 out of 1 suspension was not coded as an unexcused absence, as required by law.

**CORRECTIVE ACTION:** All suspensions at Friars Point Elementary and Sherard Elementary, must be reported to the school attendance officer to ensure that the dates for suspension and student absences are accurate. All suspensions must be reported as unexcused absences.

**Posting of Historical Documents**

1. Jonestown Elementary are not posting the required historical documents. Of the classrooms reviewed, 6 out of 14 did not have the required historical documents properly displayed.

**CORRECTIVE ACTION:** All historical documents at Jonestown Elementary, stating, “In God We Trust,” have been properly framed and displayed.

**Textbooks**

1. Of the classes reviewed at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, 24 out of 56 classes did not assign textbooks to all students enrolled.

**CORRECTIVE ACTION:** The entire state of Mississippi is adopting the Common Core State Standards, and Coahoma County School District is in the process of purchasing new, updated books that reflect the new standards of the Common Core State Standards. At this time, a vast variety of instructional materials are used by teachers from comprehensive workbooks to electronic files to provide instruction for students. Textbooks and E-Textbooks (electronic versions of textbooks) will be purchased once a full adoption of the Common Core with assessments takes place in the year 2014-2015.

**Safety**

1. Jonestown Elementary, Friars Point Elementary, and Sherard Elementary are not in compliance with all required safety laws and policies.

**CORRECTIVE ACTION:** The School Crisis Plan used at Jonestown Elementary, Friars Point Elementary, and Sherard Elementary, is the template provided by the Mississippi Department of Education which will be updated and revised. Once the revisions are made by MDE, Coahoma County School District will update and revise its School Crisis Plan to comply with all required safety laws and policies by making the plan specific to each school in the district.

**Property Internal Controls**

1. Coahoma County School District does not have written internal controls related to property. There are unwritten controls; however, the district is not adhering to those controls. 7 out of 7 items reviewed did not follow the district’s internal control procedures.

**CORRECTIVE ACTION:** The Coahoma County School District Policy Manual is currently being reviewed for revisions and updates by Mississippi School Boards Association as well as the administration of the Coahoma County School District to implement written internal controls related to all property. The district will implement new policies and procedures to assure the district is adhering to the unwritten controls. The purchasing agent will also be specified in the revised district policy regarding property internal controls.