



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 6, 2014

East Tallahatchie School District

Beginning on Tuesday, January 14, 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:

Charleston Elementary, Middle, and High 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:

Charleston Elementary and Middle are reporting the number of students enrolled accurately.

Charleston High is not reporting the number of students enrolled accurately. *District should contact vendor.*

3. I determined whether the school is following policy regarding student enrollment records. As a result, I found the following:

Charleston Elementary is not following policy regarding student enrollment. Of the records reviewed, 18 out of 27 had missing, incomplete, or invalid proof of residency.

Charleston Middle is not following policy regarding student enrollment. Of the records reviewed, 8 out of 16 had missing, incomplete, or invalid proof of residency.

Charleston High is not following policy regarding student enrollment. Of the records reviewed, 12 out of 18 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 Charleston 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, 3 out of 27 student's information **did not match** information in the student package.

At Charleston 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, 8 out of 16 student's information **did not match** information in the student package.

At Charleston 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, 11 out of 18 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:

Charleston Elementary, Middle, and High 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:

Charleston Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 24 excuses did not comply with district and/or school policies; and 3 out of 24 did not have a valid excuse on file.

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

Charleston High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 13 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 Charleston High, not all students selected met graduation requirements. Of the records reviewed, I could not determine 3 out of 8 graduates earned the required Carnegie.

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

At Charleston 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:



Charleston Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 6 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Charleston 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.

Charleston High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 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:

Charleston Elementary, Middle, and High 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:

Charleston Elementary is following policy regarding the reporting of suspensions.

Charleston Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 8 out of 8 were not reported to the school attendance officer as they occurred as required by law.

Charleston High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 7 were not reported to the school attendance officer 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:

Charleston Elementary is not posting the required historical documents. Of the classrooms reviewed, 2 out of 27 did not have the required historical documents.

Charleston Middle is not posting the required historical documents. Of the classrooms reviewed, 5 out of 25 did not have the required historical documents properly displayed.

Charleston High 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 Charleston Elementary, Middle, and High, 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 Charleston Elementary, 10 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Charleston Middle, 2 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Charleston High, 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

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

Schools

Charleston Elementary is in compliance with all required safety laws and policies.

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

Charleston High 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:

East Tallahatchie School District has written internal controls related to property but is not adhering to those controls. 15 out of 20 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 5 out of 20 items reviewed.

Vehicles

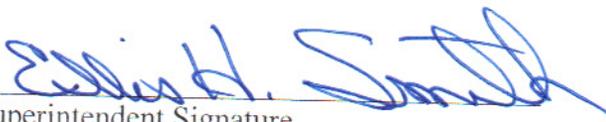
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

East Tallahatchie School District is not following policy regarding the marking of district vehicles. 1 out of 5 vehicles reviewed was not marked as specified by law.

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.



Superintendent Signature

02/06/2014
Date



East Tallahatchie School District

Ellis H. Smith, Superintendent



*Ben Kennedy
Special Education Director
Assistant Superintendent*

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Response to State Performance Audit

February 13, 2014

This letter is in response to an audit conducted by Karol Odom from the Performance Audit Division of the Mississippi Stat Auditor’s Office. The Audit was conducted in the East Tallahatchie School District in January of 2014.

Student Enrollment

1. The auditor was to determine if there was a written policy on enrollment requirements and procedures at each School.

Findings:

All three schools were in compliance.

2. The auditor was to determine if the number of students enrolled was being accurately reported.

Findings:

Charleston Elementary and Charleston Middle schools were in compliance.

Findings:

Charleston High School is not reporting the number of students enrolled accurately. (District should contact vendor.)

Response:

The reporting problem appears to be a problem with our student packet program. Deb Kuykendall, district technology coordinator, has contacted SAMS and has an email trail that can be used to document that we are working with them to fix the problem.

3. The auditor was to determine if the school was following policy regarding student enrollment records.

Findings:

Charleston Elementary is not following policy regarding student enrollment. Of the records reviewed, 18 out of 27 had missing, incomplete, or invalid proof of residency.

Response:

Proofs of residency are sometimes in names other than parent or guardian's name. CES is joining with the District in creating an affidavit stating the relationship the student has to the name on the proof (grandchild, step-child, etc.). This will serve to make the connection between the student and the person whose name is on the proof. (Affidavit attached)

Findings:

Charleston Middle is not following policy regarding student enrollment. Of the records reviewed, 8 out of 16 had missing, incomplete, or invalid proof of residency.

Response:

The East Tallahatchie school district has composed a district wide affidavit of residency (Attached). We are also correcting the students that had guardian changes due to legal actions. If their parent's name has changed we are acquiring that information. All updated information will be uploaded in to SAMS and recorded in the students' cumulative record.

Findings:

Charleston High School is not following policy regarding student enrollment. Of the records reviewed, 12 out of 18 had missing, incomplete, or invalid proof of residency.

Response:

We have made several efforts to get complete proofs of residency. We made the policy known to all of our parents at the open houses that were held before the school year started. We have used our automated dialer to contact parents. We have had first block teachers give constant reminders to the students who were missing residency documents. We have held progress reports and report cards of those students who did not have residency documentation. We will turn the list of students over to our parent contact for personal phone calls to parents beginning today.

4. The auditor was to determine if the selected student's information is in the student package and is the same as the information kept in the student's record.

Findings:

At Charleston Elementary, the selected student's information in the student package is not the same as the information kept in the in the student's record. Of the records reviewed, 2 out of 27 student's information **did not match** information in the student package.

Response:

Two (2) of the 27 had telephone numbers that did not match. This has been corrected. One (1) address did not match. This has been corrected. We will continue to seek correct phone numbers and addresses from parents and guardians at each of our parent meetings.

Findings:

At Charleston Middle, the selected student's information in the student package is not the same as the information kept in the in the student's record. Of the records reviewed, 8 out of 16 student's information **did not match** information in the student package.

Response:

The East Tallahatchie school district has composed a district wide affidavit of residency (Attached). We are also correcting the students that had guardian changes due to legal actions. If their parents name has changed we are acquiring that information. All updated information will be uploaded in to SAMS and recorded in the students cumulative record

Findings:

At Charleston High School the selected student's information in the student package is not the same as the information kept in the student record. Of the records reviewed, 11 out of 18 student's information **did not match** information in the student package.

Response:

As new student residency information is brought to the school we are updating the information in both the student record and the student package.

Student Attendance/Absenteeism

1. The auditor was to determine if there was a written policy on monitoring and reporting student absences.

Findings:

All three schools were in compliance.

2. The auditor was to determine if the schools are following written policy regarding attendance and absenteeism.

Findings:

Charleston Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed 1 out of 24 did not comply with district and/or school policies, and 3 out of 24 did not have a valid excuse on file.

Response:

One (1) out of 24 excuses did not comply with district and/or school policy stating “written excuses must be given to the office within 3 school days as to the disposition of the absence or the absence will be considered unexcused.” This is stated in our Handbook, but one of the excuses checked was turned in after the 3 days and CES did mark it as “excused”. We will be more careful to follow our handbook policy in this area.

Three (3) out of 24 did not have a valid excuse on file. These students were checked out early by parents, and we did not have a written excuse. To rectify this, we are generating a form for parents to sign stating the reason the student is being checked out.

Findings:

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

Response:

We are having our policy revised and board approved to state that an excuse must be turned in no later than 3 days after returning to school from an absence. From this point forward, each student will have a folder in the office to keep a record of the excuses. The excuse will be dated and signed when received.

Findings:

Charleston High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 13 did not have a valid excuse on file.

Response:

Students who were being checked out of school did not bring written excuses as to why they were being checked out. We will immediately begin requiring that students bring excuses to the school the day following any day that they are

checked out of school so that we will have documentation that they have a valid excuse on file for those checkouts.

Graduation

1. The auditor was to determine if graduation requirements were being met.

Findings:

At Charleston High, not all students selected met graduation requirements. Of the records reviewed, I could not determine 3 out of 8 graduates earned the required Carnegie.

Response:

The discrepancy occurred because it was found that summer school course work was not being properly recorded. The auditor and the high school principal spoke with the high school counselor. The counselor has been given the proper forms for use in documenting summer school courses and for Carnegie Units earned. Summer school courses will be documented properly in the future and the proper documentation will be entered in student records.

2. The auditor was to determine if graduation records were complete.

Findings:

Charleston High school is in compliance.

School Attendance Reporting

1. The auditor was to determine if the school is following policy regarding the reporting of unexcused absences.

Findings:

Charleston Elementary was not in compliance. Of the records reviewed, 3 out of 6 students were not reported to the school attendance officer after accumulating five (5) or more unexcused absences, and 3 out of 6 were not reported in a timely manner after accumulating five (5) or more unexcused absences.

Responses:

Charleston Elementary will send reports to Ms Lawanda Powell, Attendance Officer, two times weekly.

Findings:

Charleston 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 or more unexcused absences.

Response:

Reports will be pulled twice a week for unexcused absences and sent to the state attendance officer.

Findings:

Charleston High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response:

We understand that these absences must be reported to the school attendance officer within 2 school days or 5 calendar days of the date when absences exceed five. We have been reporting these absences daily since meeting with the auditor for the exit interview.

2. The auditor was to determine if the school attendance officer is following policy regarding reporting of unexcused absences.

Findings:

The attendance officer is in compliance.

Reporting of Suspensions

1. The auditor was to determine whether the school is following policy regarding the reporting of suspensions.

Findings:

Charleston Elementary was in compliance.

Findings:

Charleston Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 8 of 8 were not reported to the school attendance officer as they occurred as required by law.

Response:

Reports are sent the day of suspension stating what days the student will have Out of School Suspension and when they can return. Records will be kept in the principal's office.

Findings:

Charleston High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 7 were not reported to the school attendance officer as required by law.

Response:

We understand that suspensions must be reported as such in the student package and that a suspension report must be submitted to the school attendance officer within two school days or five calendar days if school is not in session. We are now reporting suspensions to the school attendance officer daily to meet the requirements of the law.

Posting of historical documents

1. The auditor was to determine if the school is posting the required historical documents.

Findings:

Charleston Elementary was not in compliance. Of the classrooms reviewed, 2 out of 27 did not have the required historical documents.

Response:

This has been corrected. The documents are now displayed in those classrooms.

Findings:

Charleston Middle is not posting the required historical documents. Of the classrooms reviewed, 5 out of 25 did not have the required historical documents properly displayed.

Response:

The mottos were on display in the classrooms but were not framed as required. The mottos that were not in compliance have been framed.

Findings:

Charleston High is in compliance.

Teacher endorsements

1. The auditor was to determine if teachers in the schools have proper endorsements for the subject they teach.

Findings:

All teachers reviewed have proper endorsements for the subjects they teach.

Textbooks:

1. The auditor was to determine if each child in the school is assigned a textbook in each applicable class.

Findings:

Of the classes reviewed at Charleston Elementary, 10 out of 20 classes did not have assigned textbooks to all students enrolled.

Response:

Kindergarten students are not assigned textbooks. All students in Kindergarten through grade 4 use the consumable Saxon materials for math, and do not have textbooks.

Findings:

Of the classes reviewed at Charleston Middle, 2 out of 20 classes did not assign textbooks to all students enrolled.

Response:

Each student at Charleston Middle School has been assigned a textbook for each subject.

Findings:

Of the classes reviewed at Charleston High, 4 out of 20 classes did not assign textbooks to all students enrolled.

Response:

The High School Principal has instructed all teachers to immediately distribute textbooks to all students as required by law.

Safety:

The auditor was to determine if the district/schools are in compliance with all required safety laws and policies.

Findings:

East Tallahatchie School District was not in compliance because there was no Emergency Crisis Management plan for Central Office building.

Response:

An Emergency Crisis Management plan has been developed for the Central Office which includes fire escape routes which will be displayed throughout the building. This plan is on the agenda for school Board approval at the February School Board Meeting. (a copy of the plan is included)

Findings:

Charleston Elementary School was in compliance.

Findings:

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

Response:

Charleston Middle School will follow all pertinent Mississippi Codes. We have a family reunification site specified and are having the Safety/Crisis Management plan re-approved.

From this point forward drills will be documented in accordance with the following schedule (Mississippi School Safety Manual):

- a. Fire Drills-Monthly
- b. Tornado Drills-twice per year
- c. Lockdown/Intruder-twice per year

Findings:

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

Response:

We have rewritten the Crisis Management Plan to include a plan for an interior hazardous materials spill and included a section designating the local National Guard Armory as our family reunification center.

Property Internal Controls:

1. The auditor was to determine if the district has internal controls related to property and if the district is adhering to those controls.

Findings:

The East Tallahatchie School District has written internal controls related to property but is not adhering to those controls. 15 out of 20 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 5 out of 20 items reviewed.

Response:

We will carefully follow the District's written internal control policies and we will be vigilant to ensure that all information on our purchasing and property documents is consistent.

Vehicles:

1. The auditor was to determine if the district is following policy regarding the marking of district vehicles.

Findings:

The East Tallahatchie School District is not following policy regarding the marking of district vehicles. 1 out of 5 vehicles reviewed was not marked as specified by law.

Response:

The tailgate was recently replaced on our cafeteria truck. Even though the truck was clearly marked on the sides the name was not on the back. We are in the process of placing the District name on the new tailgate.