



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 10, 2013

Kemper County School District

Beginning on Monday, December 09, 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:

East Kemper Attendance Center does have a written policy on enrollment requirements and procedures.

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

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

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

East Kemper Attendance Center is reporting the number of students enrolled accurately.

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

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

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

East Kemper Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 6 out of 9 had missing, incomplete, or invalid proof of residency.

West Kemper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 23 had missing, incomplete, or invalid proof of residency.

Kemper County High School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 26 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 East Kemper Attendance Center, 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 9 student's information **did not match** information in the student package.

At West Kemper Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 4 out of 23 student's information **did not match** information in the student package.

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

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:

East Kemper Attendance Center does have a written policy on monitoring and reporting student absences.

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

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

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

East Kemper Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 4 excuses did not comply with district and/or school policies.

West Kemper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 excuses did not comply with district and/or school policies.

Kemper County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 11 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 Kemper County High School met graduation requirements.



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

At Kemper County High School, all graduation records were complete.

School Attendance Reporting

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

East Kemper Attendance Center 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.

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

Kemper County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 14 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:

East Kemper Attendance Center attendance officer is following policy regarding the reporting of unexcused absences.

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

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

Reporting of Suspensions

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

East Kemper Attendance Center 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; and 1 out of 2 suspensions was not coded as an unexcused absence, as required by law.

West Kemper Elementary School did not have any suspensions.



Kemper County High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 were not reported to the school attendance officer as 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:

East Kemper Attendance Center is posting the required historical documents.

West Kemper Elementary School is posting the required historical documents.

Kemper County High School is posting the required historical documents.

Teacher Endorsements

1. I determined whether teachers in the school have proper endorsements for the subjects they teach. As a result, I found the following:

At East Kemper Attendance Center, all the teachers reviewed have proper endorsements for the subjects they teach.

At West Kemper Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

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

Note: OSA is aware that Process Standard 8.1 allows no more than 5% of FTE units, not including academic core subjects, to work outside of the area or areas of endorsement.

Textbooks

1. I determined whether each child in the school is assigned a textbook in each applicable class. As a result, I found the following:

Of the classes reviewed at East Kemper Attendance Center, 13 out of 20 classes did not assigned textbooks to all students enrolled.

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

Of the classes reviewed at Kemper County High School, 19 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

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

Schools

East Kemper Attendance Center is not in compliance with all required safety laws and policies.

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

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

Property Internal Controls

1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Kemper County School District has written internal controls related to property but is not adhering to those controls. 1 out of 20 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:

Kemper County School District is not following policy regarding the marking of district vehicles. 2 out of 5 vehicles reviewed were not marked as specified by law; and 1 out of 5 vehicles was not available for review.

NOTE: Please be advised, a copy of this report is made available to the Mississippi State Board of Education and the Commission on School Accreditation as an element of review for administering the State performance-based accreditation system for public schools. As a result, any adverse findings in this report may affect your accreditation status. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.



I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at P.O. Box 11183, Jackson, MS 39283, **within one week from today**. If you have questions or comments, please feel free to contact myself or Keyla Bradford, Project Manager, at 601-576-2800.

By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.

Jackie Pollock
Superintendent Signature

12/19/13
Date



KEMPER COUNTY SCHOOLS

Post Office Box 219
DeKalb, Mississippi 39328

"Together We Can Make A Difference"

Jackie Pollock
Superintendent

Phone (601) 743-2657
Fax (601) 743-9297

January 17, 2014

Ms. Earlene Stewart
Office of the State Auditor
P.O. Box 11183
Jackson, MS 39283

Dear Ms. Stewart:

The Kemper County School District is submitting the following response to the findings from the December 9, 2013 audit conducted by the Office of the State Auditor's Performance Audit Division outlined in the letter dated December 19, 2013.

Student Enrollment

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

East Kemper Attendance Center is not following policy regarding student enrollment. Of the records reviewed, 6 out of 9 had missing, incomplete, or invalid proof of residency.

West Kemper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 9 out of 23 had missing, incomplete, or invalid proof of residency.

Kemper County High School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 26 had missing, incomplete, or invalid proof of residency.

Response: All schools will follow policy regarding student enrollment records.

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 East Kemper Attendance Center, 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 9 student's information **did not match** information in the student package.

At West Kemper Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 4 out of 23 student's information **did not match** information in the student package.

Response: East Kemper Attendance Center and West Kemper Elementary School will ensure that the student information in the student package is the same as the information kept in the student's record.

Student Attendance/Absenteeism

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

East Kemper Attendance Center is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 4 excuses did not comply with district and/or school policies.

West Kemper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 5 excuses did not comply with district and/or school policies.

Kemper County High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 11 excuses did not comply with district and/or school policies.

Response: All schools will follow policy regarding attendance and absenteeism.

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;

East Kemper Attendance Center 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.

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

Kemper County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 2 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 out of 14 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Response: All schools will follow 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:

East Kemper Attendance Center 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; and 1 out of 2 suspensions was not coded as an unexcused absence, as required by law.

Kemper County High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 3 were not reported to the school attendance officer as they occurred, as required by law.

Response: East Kemper Attendance Center and Kemper County High School will follow policy regarding the reporting of suspensions.

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 East Kemper Attendance Center, 13 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at West Kemper Elementary School, 10 out of 20 classes did not assign textbooks to all students enrolled.

Of the classes reviewed at Kemper County High School, 19 out of 20 classes did not assign textbooks to all students enrolled.

Response: All schools will issue each child in the school a textbook.

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

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

Schools

East Kemper Attendance Center is not in compliance with all required safety laws and policies.

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

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

Response: The district and all schools will comply 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:

Kemper County School District has written internal controls related to property but is not adhering to those controls. 1 out of 20 items reviewed did not follow the district's internal control procedures.

Response: The district will comply with internal controls related to property.

Vehicles

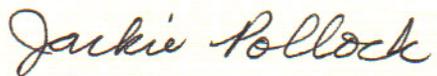
1. I determined whether the district is following policy regarding the marking of district vehicles. As a result, I found the following:

Kemper County School District is not following policy regarding the marking of district vehicles. 2 out of 5 vehicles reviewed were not marked as specified by law; and 1 out of 5 vehicles was not available for review.

Response: The Kemper County School District has marked the two vehicles referenced above as specified by law.

The one vehicle not available for review was deleted from the fixed asset inventory on December 12, 2013. A copy of the board minutes verifying the deletion is attached.

Sincerely,

A handwritten signature in cursive script that reads "Jackie Pollock".

Jackie Pollock
Superintendent

Attachment

- 4.3 Approval of KCH Focus School Plan for FY14 Title I 1003 (a) Application (ABB)
- 4.4 Approval to Adopt the MSBA Governance Standards and Code of Conduct (ABB)



- 4.6 Approval of Revised Dropout Prevention Plan / Restructuring Plan (JQH)
- 4.7 Approval to Revise Policy IHF Graduation Requirements (ABB/IHF)
- 4.8 Approval of Addendum to Student Handbook Appendix A-4 (ABB)
- 4.9 Approval to Apply for SRO Grant (ABB)
- 4.10 Approval of Revised Strategic Plan (ABB)
- 4.11 Approval for Johnson Controls to Conduct an Energy Audit (ABB)
- 4.12 Approval of Medical Leave for Ms. Emily Cunningham (GBRIA)
- 4.13 Approval to ask KCBS to Provide Labor and Equipment to Restore KCHS Track

4.14 Approval of Fixed Asset Deletion List (DM/DO)

FA#	Description	Serial Number	Location	Room#
4897	1995 Ford Truck	1FTDF154SNA18907	District	Bus Shop
2122	1987 Automobile	1G1BN51H3HX121046	District	Bus Shop



- 4.16 Approval for KCHS band to perform in the Noxubee County Christmas Parade and to waive mileage fee (ABB)
- 4.17 Approval to Move January 9, 2014 Board Meeting to January 16, 2014 due to the holidays. (ABB)

5. Old Business

5.1 Mr. Leonard Dickerson, DACO LLC – Motioned by Creer, seconded by Jenkins, the Board voted to approve a partnership agreement between DACO LLC, Mississippi Power Company, and Kemper County School District. Voting for the motion: Creer, Steele, Grady, Palmer, and Jenkins. Voting against the motion: none.

6. **16th Section/Forestry** (ABB) – Motioned by Palmer, seconded by Creer, the Board voted to approve to advertise for Tree Planting Bids on Section 16 Township12N Range16E, 190 acres.