



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 17, 2014

Marshall County School District

Beginning on Monday, January 6, 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:

Byhalia Middle, HW Byers Middle, and Mary Reid 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:

Byhalia Middle is not reporting the number of students enrolled accurately. The enrollment report run on January 9, 2014 shows 363 children enrolled, and the head count performed on January 9, 2014 shows 362 enrolled.

HW Byers Middle is reporting the number of students enrolled accurately.

Mary Reid Elementary is not reporting the number of students enrolled accurately. The enrollment report run on January 13, 2014 shows 297 children enrolled, and the head count performed on January 13, 2014 shows 296 enrolled.

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

Byhalia Middle is not following policy regarding student enrollment. Of the records reviewed, 17 out of 18 had missing, incomplete, or invalid proof of residency.

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

Mary Reid Elementary is not following policy regarding student enrollment. Of the records reviewed, 15 out of 15 had missing, incomplete, or invalid proof of residency.



4. I determined whether the selected student's information is in the student package and is the same as the information kept in the student's record. As a result, I found the following:

At Byhalia 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, 13 out of 18 student's information **did not match** information in the student package.

At HW Byers 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, 7 out of 8 student's information **did not match** information in the student package.

At Mary Reid Elementary, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 6 out of 15 student's information **did not match** information in the student package.

Student Attendance/Absenteeism

1. I determined whether there is a written policy on monitoring and reporting student absences. As a result, I found the following:

Byhalia Middle, HW Byers Middle, and Mary Reid 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:

Byhalia Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 11 excuses did not comply with district and/or school policies.

HW Byers Middle is following policy regarding attendance and absenteeism.

Mary Reid Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 25 out of 27 did not contain enough information to actually validate the excused absence; and 2 out of 27 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:

Byhalia Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

HW Byers Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 4 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Mary Reid 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 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:

Byhalia Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

HW Byers Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Mary Reid 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:

Byhalia Middle 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 as they occurred as required by law.

HW Byers Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 8 were not reported to the school attendance officer as they occurred; and 2 out of 8 suspensions were not coded as an absence, as required by law.

Mary Reid Elementary did not have any suspensions.

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Byhalia Middle is not posting the required historical documents. Of the classrooms reviewed, 9 out of 18 did not have the required historical documents. Of the classrooms reviewed, 8 out of 18 did not have the required historical documents properly displayed.

HW Byers Middle is not posting the required historical documents. Of the classrooms reviewed, 1 out of 10 did not have the required historical documents. Of the classrooms reviewed, 6 out of 10 did not have the required historical documents properly displayed.



Mary Reid Elementary is not posting the required historical documents. Of the classrooms reviewed, 4 out of 13 did not have the required historical documents. Of the classrooms reviewed, 4 out of 13 did not have the required historical documents properly displayed.

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 Byhalia Middle, HW Byers Middle, and Mary Reid 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 Byhalia Middle, 6 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at HW Byers Middle, 6 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Mary Reid Elementary, 13 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

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

Schools

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

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

Mary Reid 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:



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:

Marshall County School District does not have written internal controls related to purchasing property. There are unwritten controls; however, the district is not adhering to those controls. 15 out of 15 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 7 out of 15 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:

Marshall County School District is not following policy regarding the marking of district vehicles. 3 out 3 vehicles reviewed were 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. In addition, if you have any vehicles that were not properly marked, you have five days to correct this. If the correction is not made, vehicles will be impounded by the State Auditor's Office and the Tax Commission will be notified to withhold any sales and excise tax due.

I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at PO Box 1151, Ackerman MS 39735, **within one week from today**. If you have questions or comments, please feel free to contact myself or Keyla Bradford, Project Manager, at 601-576-2800.

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

Superintendent Signature

1.17.14

Date



Marshall County School District

158 East College Avenue
Holly Springs, Mississippi 38635
(662) 252-4271

Jerry Moore, Superintendent
Gary Hannah, Deputy Superintendent

To: Office of the State Auditor

From: Jerry O. Moore, Superintendent
Marshall County School District (4700)

Date: 01.21.14

Re: Response to Audit Findings compiled/reported January 17, 2014

Marshall County School District

Beginning on Monday, January 6, 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 **by the Marshall County School District (MCSD 4700)** for the purpose of determining funding for local school districts. *The responses of the MCSD to the review follow immediately after each finding and are hi-lighted for your convenience.*

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:

Byhalia Middle, HW Byers Middle, and Mary Reid Elementary have a written policy on enrollment requirements and procedures.

MCSD Response: None required.

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

Byhalia Middle is not reporting the number of students enrolled accurately. The enrollment report run on January 9, 2014 shows 363 children enrolled, and the head count performed on January 9, 2014 shows 362 enrolled.

HW Byers Middle is reporting the number of students enrolled accurately.

Mary Reid Elementary is not reporting the number of students enrolled accurately. The enrollment report run on January 13, 2014 shows 297 children enrolled, and the head count performed on January 13, 2014 shows 296 enrolled.

MCSD Response: HW Byers Middle School (HWBMS) was noted as correct. Since the time of the exit interview, the MCSD has attempted to determine the reason for the extra student number showing on roll at both Byhalia Middle School (BMS) and Mary Reid Elementary (MRE).

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Concerning BMS, it was noted, after internal investigation of citation, that the student listed that was not present at the time was a homebound student. The student had attended BMS two years previous, withdrew and attended the DeSoto County School District (DCSD), where he was placed in Parkwood Behavioral Services. Upon release from Parkwood, the student withdrew from DCSD and returned to BMS, where he was placed on homebound by Youth Court Services for safety reasons in conjunction with other students associated with said student's situation. The student record was sent to DCSD, but upon return to the MCSD, the student never actually attended school on campus because of the situation, but did begin required homebound. The MCSD did not have the student record from the DCSD/Parkwood on the campus at the time of audit.

Concerning MRE, it was also noted, after internal investigation of citation, that the student listed that was not present at the time of audit was placed into foster care. The student was a student at another school within the MCSD, but when transferred by the counselor at the current school into foster care, the student should have been noted as a transfer to another state, but was miscoded into MRE enrollment by the counselor of the previous school. We believe this situation occurred because the student, when placed in foster care, was to attend MRE, as noted by youth services in concert with the foster care family's residency, but the situation never transpired as the student was placed with a different foster care family (out of state).

MCSD Corrective Action: The MCSD will track the record and ensure that the student noted does have cumulative record housed in the correct area and/or begin the process of re-initiating the cumulative folder for said student. The MCSD will also seek technical assistance, as initiated by the district's Superintendent, concerning homebound services from the MS Dept. of Education to ensure proper protocol and communication between all parties (MCSD, school site, behavioral institutions, youth court services, et. Al.) is followed in these instances and to determine measures that need to be corrected for homebound placements in concert with records, service and procedures. The MCSD will also have the district's MSIS Coordinator discuss with counselors in their professional learning community meetings the situation which occurred at MRE due to miscoding and stress the importance of appropriate coding.

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

Byhalia Middle is not following policy regarding student enrollment. Of the records reviewed, 17 out of 18 had missing, incomplete, or invalid proof of residency.

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

Mary Reid Elementary is not following policy regarding student enrollment. Of the records reviewed, 15 out of 15 had missing, incomplete, or invalid proof of residency.

MCSD Response: The MCSD, upon understanding that residency for all students must be updated each year, will ensure that not only new students, but all students provide current proofs of residency each school year. It was noted during the audit and the exit interview that the MCSD had currently gone through an accreditation audit. During this audit, the MCSD requested technical assistance for

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Gary Hannah, Deputy Superintendent

student enrollment procedures and protocol. During this technical assistance, as noted to the auditor via power-point presentations received during the technical assistance, there was confusion by the MCSD staff as to whether we must update all proofs of residency and how for all students beginning each school year. The MCSD shoulders full responsibility for any confusion or misunderstanding. The MCSD, during its registration process in the Summer/Fall of 2013, based on this misunderstanding, did not require new proofs of residency from all students, but requested it. It was also noted that our policy needed to be reviewed for simplicity sake in concert with proofs of residency.

MCSD Corrective Action: The MCSD will ensure that in the Summer/Fall of 2014 registration that all students provide updated proofs of residency. Further, the MCSD ensure that name, date and address are inclusive and current, as noted in the review. The MCSD will correct its "Shared Affidavit Form" to provide an explanatory space, denote clearly the owner of the residence within the form and provide questioning as to who all lives in the residence denoted on the form. Also, the MCSD will review its policy concerning residency to assist in simplifying this process.

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 Byhalia 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, 13 out of 18 student's information **did not match** information in the student package.

At HW Byers 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, 7 out of 8 student's information **did not match** information in the student package.

At Mary Reid Elementary, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 6 out of 15 student's information **did not match** information in the student package.

MCSD Response: Concerning this finding, the MCSD did not have all student information in the student package matching all student records.

MCSD Corrective Action: The MCSD will ensure that all personnel involved with student records will obtain this information of this finding and will ensure that student package information matches the student's record. The MCSD will follow-up via internal audit to ensure that this does take place.

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:

Byhalia Middle, HW Byers Middle, and Mary Reid Elementary have a written policy on monitoring and reporting student absences.

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MCSD Response: *None required.*

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

Byhalia Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 11 excuses did not comply with district and/or school policies.

HW Byers Middle is following policy regarding attendance and absenteeism.

Mary Reid Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 25 out of 27 did not contain enough information to actually validate the excused absence; and 2 out of 27 did not have a valid excuse on file.

MCSD Response: *It was found that student excuses, whether from parents or medical excuses, were not all stamped and/or dated when received.*

MCSD Corrective Action: *The MCSD will inform all personnel receiving these excuses that they must be stamped and/or dated upon receipt. The MCSD will follow up via internal audit to determine if this practice is taking place to ensure that student records are correct.*

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:

Byhalia Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students reviewed was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

HW Byers Middle is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 4 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Mary Reid 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 were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

MCSD Response: *It was noted that the MCSD had schools which were not reporting, in a timely manner, unexcused absences appropriately. The MCSD has already begun working with school attendance clerks to identify why this is taking place. During these meetings it was noted that there is clearly a miscommunication between the Attendance Officer and the school attendance clerks. The Attendance Officer meets with school principals and school attendance clerks at the beginning of each school year and expresses procedure concerning reporting. They then visit the schools regularly to discuss needed information. The MCSD felt it was following express wishes of the Attendance Officer,*

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Gary Hannah, Deputy Superintendent

yet it was noted that there was apparently a misunderstanding of what the MCSD was providing versus actual state reporting policies.

MCSD Corrective Action: The MCSD will take what state policy notes and was stated during the exit interview and communicate once again with the Attendance Officer to ensure there is no miscommunication. Further, the MCSD will report according to state policy. The MCSD will monitor school attendance clerks and will liaison between the Attendance Officer and school attendance clerks if an issue of miscommunication should arise to ensure that state policy is being followed on the part of the MCSD.

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

Byhalia Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 6 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

HW Byers Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 out of 3 students' files had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Mary Reid Elementary attendance officer is following policy regarding the reporting of unexcused absences.

MCSD Response: As noted in finding one under "Student Attendance Reporting", it was noted that the MCSD had schools which were not reporting, in a timely manner, unexcused absences appropriately. Again, the MCSD has already begun working with school attendance clerks to identify why this is taking place. During these meetings it was noted that there is clearly a miscommunication between the Attendance Officer and the school attendance clerks. The Attendance Officer meets with school principals and school attendance clerks at the beginning of each school year and expresses procedure concerning reporting. They then visit the schools regularly to discuss needed information. The MCSD felt it was following express wishes of the Attendance Officer, yet it was noted that there was apparently a misunderstanding of what the MCSD was providing versus actual state reporting policies.

MCSD Corrective Action: The MCSD will take what state policy notes and was stated during the exit interview and communicate once again with the Attendance Officer to ensure no miscommunication. Further, the MCSD will report according to state policy. The MCSD will monitor school attendance clerks and will liaison between the Attendance Officer and school attendance clerks if an issue of miscommunication should arise to ensure that state policy is being followed on the part of the MCSD.

Reporting of Suspensions

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

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Byhalia Middle 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 as they occurred as required by law.

HW Byers Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 8 were not reported to the school attendance officer as they occurred; and 2 out of 8 suspensions were not coded as an absence, as required by law.

Mary Reid Elementary did not have any suspensions.

MCSD Response: *The MCSD, in the records reviewed, had not reported, in all cases, suspensions as absences to the school attendance officer.*

MCSD Corrective Action: *The MCSD will meet with school principals to discuss this finding. The MCSD will review the law concerning this finding at this time and determine why some suspensions were not reported as absences to the School Attendance Officer. The MCSD will ensure, via internal audit, that all suspensions will be reported to the School Attendance Officer as absences.*

Posting of Historical Documents

1. I determined whether the school is posting the required historical documents. As a result, I found the following:

Byhalia Middle is not posting the required historical documents. Of the classrooms reviewed, 9 out of 18 did not have the required historical documents. Of the classrooms reviewed, 8 out of 18 did not have the required historical documents properly displayed.

HW Byers Middle is not posting the required historical documents. Of the classrooms reviewed, 1 out of 10 did not have the required historical documents. Of the classrooms reviewed, 6 out of 10 did not have the required historical documents properly displayed.

Mary Reid Elementary is not posting the required historical documents. Of the classrooms reviewed, 4 out of 13 did not have the required historical documents. Of the classrooms reviewed, 4 out of 13 did not have the required historical documents properly displayed.

MCSD Response: *It was noted that the MCSD did not have all required historical documents displayed appropriately. Please note that the MCSD, during its Spring Legislative Audit was shown to have all required historical documents displayed. Apparently during the movement of classrooms and rearranging that took place in the late summer and early fall months on many of our campuses, documents were either misplaced or not displayed properly during the transitions.*

MCSD Corrective Action: *The MCSD will ensure that the documents are displayed correctly in an immediate fashion in all classrooms.*

Teacher Endorsements

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Jerry Moore, Superintendent

Gary Hannah, Deputy Superintendent

1. I determined whether teachers in the school have proper endorsements for the subjects they teach.

As a result, I found the following:

At Byhalia Middle, HW Byers Middle, and Mary Reid Elementary all the teachers reviewed have proper endorsements for the subjects they teach.

MCSD Response: *None required.*

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 Byhalia Middle, 6 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at HW Byers Middle, 6 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Mary Reid Elementary, 13 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.

MCSD Response: *The MCSD, based on recent curriculum changes and implementations, is currently purchasing new textbooks to match new curriculum standards. This is an arduous process. The MCSD does not, in all instances and in all classrooms, distribute textbooks to each student based on the new curriculum standards and the fact that previously utilized textbooks do not align with said standards. The MCSD does, however, provide classroom sets of texts to be utilized by instructors. Classroom teachers utilize other resources, in many instances, to make certain that students have the best resources available to match new curriculum standards.*

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

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

Schools

Marshall County School District

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Jerry Moore, Superintendent

Gary Hannah, Deputy Superintendent

Byhalia Middle is not in compliance with all required safety laws and policies. HW Byers Middle is

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

MCSD Response: The MCSD received this finding based on the fact that its schools had School Safety Plans which were noted as not simplistic enough to utilize in a time of crisis. The MCSD understands this particular finding, but would like to note duly the following: The MCSD did have one set of school safety plans which were approved by the Marshall County School Board of Education. The District's Occupational Safety Plan was taken directly from a template provided by MDE during a technical assistance training for the MCSD during the Fall Semester of 2013 on the Byhalia High School campus. During this training, it was also noted that the MCSD's schools needed to utilize this template, as well. Therefore, all schools completed these templates and then the Superintendent re-submitted these plans to replace the plans which had already been approved during the Summer of 2013. There seems to be some confusion as to which plan is acceptable and by whom, on the part of the MCSD. The MCSD followed the directives noted during the technical assistance trainings in order to ensure that it was in compliance with accreditation, and it was noted that it was in compliance. Still, it is also understood by the MCSD that the templates utilized are laborious in nature for school personnel.

MCSD Corrective Action: The MCSD will review its current school plans and work towards providing the appropriate/usable (previous) safety plans for the Fall of 2014. During this time, the MCSD will note this finding to those from MDE who provided technical assistance in regards to changes in the original school safety plans in an attempt to ensure that the MCSD is following appropriate protocol. The MCSD will request technical assistance from all parties involved concerning this issue to determine that it is not in violation of state accreditation standards, state policy and/or state law.

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:

Marshall County School District does not have written internal controls related to purchasing property. There are unwritten controls; however, the district is not adhering to those controls. 15 out of 15 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 7 out of 15 items reviewed.

MCSD Response: The MCSD, based on the auditor's review of internal controls noted that the district needed written internal controls for requisitions and purchase orders. It also noted that the purchase requisitions/orders did not have the appropriate/usable information written on each requisition/order. Further, inventory was noted in incorrect locations.

MCSD Corrective Actions: The MCSD will provide written procedure within its Employee Handbook when revised in the Summer of 2014 for purchasing. The MCSD will ensure that all requisitions/purchase orders have the correct information noted in order to ensure accuracy. The MCSD will ensure that all items on inventory are in the correct location. The District Business Manager will no longer make changes to inventory lists when informed of changes from school personnel without the Transfer Form in hand.

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Vehicles

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

Marshall County School District is not following policy regarding the marking of district vehicles. 3 out of 3 vehicles reviewed were not marked as specified by law.

MCSD Response: The MCSD was found to have 3 vehicles not marked correctly. Those vehicles had the correct markings on the side of the vehicles, but not on the back of the vehicle.

MCSD Corrective Action: The MCSD has corrected those vehicles' markings and has checked all other vehicle to ensure compliance.

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

I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at PO Box 1151, Ackerman MS 39735, **within one week from today**. If you have questions or comments, please feel free to contact myself or Keyla Bradford, Project Manager, at 601-576-2800.

Occupational Safety and Crisis Response Plan approved October 9, 2012
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- F. Approval of the district's **Occupational Safety and Crisis Response Plan.**
- G. Approval to **purchase network switches (struck by lightning)** from Logista for Byhalia Elementary/Middle Schools, \$85,277.48 (e-rate reimburses 89% of cost with district's portion, \$9,380.52, EPL 3630); Galena School, \$30,654.82 (e-rate reimburses 89% of cost with district's portion, \$3,372.03, EPL 3630). (These will not be purchased unless e-rate comes through.)
- H. Approval for Byhalia High School to **purchase Canon printer**, imagePROGRAF iPF765, at \$6,824.00 with a two year warranty, purchased with Federal funds (School Improvement/Title I).
- I. Approval to **add a bus route** for safety at Potts Camp/Mary Reid Schools due to over-crowded bus load.
- J. Approval to **renew the workers compensation insurance with Fisher Brown Bottrell Insurance** for the district at \$149,472 with local agent fee of \$4,300.
- K. Approval to **purchase Apple iPad 2 (three 10 packs) with wi-fi and cart** at \$16,339.95 for H. W. Byers Elementary School, paid with Federal funds.

Motion made to approve the consent agenda items.

(Mr. Terry Cook /Motion/, Mrs. Felicia Harvell /Second/. Voting for the motion: Mrs. Harvell, Rev. Garrison, Mrs. Dean and Mr. Cook; voting against the motion: none.)

Close open meeting: The Board voted to close the open session of the board meeting to determine if there is the need to go into executive session.

(Mr. Terry Cook /Motion/, Mrs. Felicia Harvell /Second/. Voting for the motion: Mrs. Harvell, Rev. Garrison, Mrs. Dean and Mr. Cook; voting against the motion: none.)

Reason to go into executive session: The Board determined to enter into executive session due to litigation matters.

(Mrs. Queen Dean /Motion/, Mrs. Felicia Harvell /Second/. Voting for the motion: Mrs. Harvell, Rev. Garrison, Mrs. Dean and Mr. Cook; voting against the motion: none.)

The Board Chairman informed the public that the Board had determined to enter into executive for the above reasons.

Action agenda items

- A. **Release from 2012-2013 contract**
1. Laura Smail

Motion made to release personnel from 2012-2013 contract.