



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 15, 2014

Quitman School District

Beginning on Wednesday, December 18, 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:

Quitman Lower Elementary School does have a written policy on enrollment requirements and procedures.

Quitman Upper Elementary School does have a written policy on enrollment requirements and procedures.

Quitman 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:

Quitman Lower Elementary School is reporting the number of students enrolled accurately.

Quitman Upper Elementary School is reporting the number of students enrolled accurately.

Quitman 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:

Quitman Lower Elementary School is not following policy regarding student enrollment. Of the records reviewed, 15 out of 30 had missing, incomplete, or invalid proof of residency.

Quitman Upper Elementary School is not following policy regarding student enrollment. Of the records reviewed, 6 out of 21 had missing, incomplete, or invalid proof of residency.

Quitman High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 27 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 Quitman Lower 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, 13 out of 30 student's information **did not match** information in the student package.

At Quitman Upper 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, 2 out of 21 student's information **did not match** information in the student package.

At Quitman 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:

Quitman Lower Elementary School does have a written policy on monitoring and reporting student absences.

Quitman Upper Elementary School does have a written policy on monitoring and reporting student absences.

Quitman 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:

Quitman Lower Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 39 did not contain enough information to actually validate the excused absence; and 11 out of 39 excuses did not comply with district and/or school policies.

Quitman Upper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 25 excuses did not comply with district and/or school policies.

Quitman High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 5 out of 14 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 Quitman High School met graduation requirements.



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

At Quitman High School, all graduation records were not complete. Of the records reviewed, 10 out of 10 of student's records reviewed did not have completed Summary of High School Units.

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:

Quitman Lower Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 13 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 13 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Quitman Upper Elementary School 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 1 out of 6 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Quitman High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 21 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 11 out of 21 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:

Quitman Lower Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Quitman Upper Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Quitman 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:

Quitman Lower Elementary School did not have any suspensions.



Quitman Upper Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 3 out of 6 were not reported to the school attendance officer as they occurred, as required by law.

Quitman High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 4 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:

Quitman Lower Elementary School is posting the required historical documents.

Quitman Upper Elementary School is posting the required historical documents.

Quitman 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 Quitman Lower Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

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

At Quitman 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 Quitman Lower Elementary School, 20 out of 20 classes did not assign textbooks to all students enrolled.

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



Of the classes reviewed at Quitman High School, 15 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

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

Schools

Quitman Lower Elementary School is not in compliance with all required safety laws and policies.

Quitman Upper Elementary School is not in compliance with all required safety laws and policies.

Quitman 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:

Quitman 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:

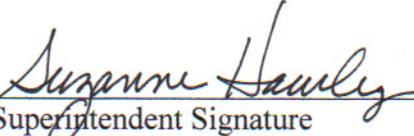
Quitman School District is following policy regarding the marking of district vehicles.



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. 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.



Superintendent Signature

1-15-14

Date

Quitman School District

104 East Franklin Street • Quitman, MS 39355 • Telephone 601-776-2186

Suzanne Hawley, Ed.D.
Superintendent

February 1, 2014

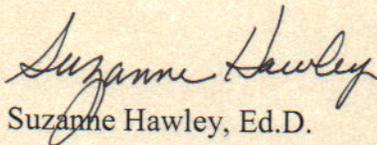
Earlene Stewart
Performance Audit Division
Office of the State Auditor
P.O. Box 11183
Jackson, Mississippi 39283

Dear Ms. Stewart:

Please find enclosed the Response from the Quitman School District to the Performance Audit, completed on January 15, 2014. If I can provide additional information, please contact me.

Thank you for your courtesy in assisting us with this process.

Sincerely,


Suzanne Hawley, Ed.D.

Response from Quitman School District
January 15, 2014
Performance Audit

Student Enrollment

1. No action required.
2. No action required.
3. At Quitman Lower Elementary, 15 out of 30 of the records reviewed had missing, incomplete, or invalid proof of residency. Those 15 have now been updated and corrected.

At Quitman Upper Elementary, 6 out of 21 of the records reviewed had missing, incomplete, or invalid proof of residency. Those 6 have now been updated and corrected.

At Quitman High School, 3 out of 27 of the records reviewed had missing, incomplete, or invalid proof of residency. Those 3 have now been updated and corrected.

In the future, during the enrollment process, every parent will be required to produce 2 proofs of residency, dated within the previous three months.

4. At Quitman Lower Elementary, 13 out of 30 selected students' information in the student package was not the same as the information kept in the student records. Information on the 13 has been corrected to match. Protocol has been established to ensure information matches.

At Quitman Upper Elementary 2 out of 21 selected students' information in the student package was not the same as the information kept in the student records. Information on the 2 has been corrected to match. Protocol has been established to ensure information matches

At Quitman High School information in the student package was the same as the information kept in student's record.

Student Attendance/Absenteeism

1. No action required
2. Quitman Lower Elementary was not following policy regarding attendance and absenteeism. The attendance policy will be reviewed, rewritten, and simplified.

Absentee information will include child's name, reason for absence, and the dates excused.

Quitman Upper Elementary was not following policy regarding attendance and absenteeism. The attendance policy will be reviewed, rewritten, and simplified. Absentee information will include child's name, reason for absence, and the dates excused

Quitman High School was not following policy regarding attendance and absenteeism. The attendance policy will be reviewed, rewritten, and simplified. Absentee information will include child's name, reason for absence, and the dates excused.

Graduation

1. No action required.

School Attendance Reporting

1. Quitman Lower Elementary was not following policy regarding the reporting of unexcused absences. District policy is being addressed to only allow excuses the day a student returns. QLE will report unexcused absences within two days of the 5th, 10th, 12th, 15th, 20th, etc. to the School Attendance Officer. Confirmation of reporting will be maintained.

Quitman Upper Elementary was not following policy regarding the reporting of unexcused absences. District policy is being addressed to only allow excuses the day a student returns. QUE will report unexcused absences within two days of the 5th, 10th, 12th, 15th, 20th, etc. to the School Attendance Officer. Confirmation of reporting will be maintained.

Quitman High School was not following policy regarding the reporting of unexcused absences. District policy is being addressed to only allow excuses the day a student returns. QHS will report unexcused absences within two days of the 5th, 10th, 12th, 15th, 20th, etc. to the School Attendance Officer. Confirmation of reporting will be maintained.

2. No action required.

Reporting of Suspensions

1. Quitman Lower Elementary – No action required.

Quitman Upper Elementary was not following policy regarding the reporting of suspensions. In the future, suspensions will be reported to the School Attendance Officer on the day of the incident.

Quitman High School was not following policy regarding the reporting of suspensions. In the future, suspensions will be reported to the School Attendance Officer on the day of the incident.

Posting of Historical Documents

1. No action required.

Teacher Endorsements

1. No action required.

Textbooks

1. At Quitman Lower Elementary textbooks were not assigned to all enrolled students. A variety of materials are used for instruction, in addition to textbooks. QLE ensures that students have copies of any necessary materials, both for school and for home.

At Quitman Upper Elementary textbooks were not assigned to all enrolled students. A variety of materials are used for instruction, in addition to textbooks. QUE ensures that students have copies of any necessary materials, both for school and for home.

At Quitman High School textbooks were not assigned to all enrolled students. A variety of materials are used for instruction, in addition to textbooks. QHS ensures that students have copies of any necessary materials, both for school and for home.

Safety

1. Quitman School District was not in compliance with all required safety laws and policies. District policies are currently being revised to include an Emergency Drills Documentation Summary, Relocation Areas, Family Reunification Plans, and Hazardous Material Response.

Quitman Lower Elementary was not in compliance with all required safety laws and policies. QLE has developed an Emergency Drills Documentation Summary. QLE has developed a Relocation Policy and Parent Reunification Plan.

Quitman Upper Elementary was not in compliance with all required safety laws and policies. QUE has revised their student handbook to include a Hazardous Materials Spill Response, a Relocation policy and Parent Reunification Plan.

Quitman High School was not in compliance with all required safety laws and policies. QHS has designated Emergency Relocation Areas and prepared a Parent Reunification Plan.

Property Internal Controls

1. Quitman 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. The 1 item has been corrected. Property lists will continue to be updated annually.

Vehicles

1. No action required.