



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 13, 2014

South Delta School District

Beginning on Monday, February 03, 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:

South Delta Elementary School does have a written policy on enrollment requirements and procedures.

South Delta Middle School does have a written policy on enrollment requirements and procedures.

South Delta 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:

South Delta Middle School is reporting the number of students enrolled accurately.

South Delta High School is not reporting the number of students enrolled accurately. The enrollment report ran on February 11, 2014 shows 273 children enrolled, and the head count performed on February 11, 2014 shows 284 enrolled.

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

South Delta Elementary School is not following policy regarding student enrollment. Of the records reviewed, 20 out of 22 had missing, incomplete, or invalid proof of residency.

South Delta Middle School is not following policy regarding student enrollment. Of the records reviewed, 5 out of 10 had missing, incomplete, or invalid proof of residency.

South Delta High School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 14 had missing, incomplete, or invalid proof of residency.



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

At South Delta 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, 10 out of 22 student's information **did not match** information in the student package.

At South Delta Middle School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At South Delta 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:

South Delta Middle School does have a written policy on monitoring and reporting student absences.

South Delta 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:

South Delta Middle School is following policy regarding attendance and absenteeism.

South Delta High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 11 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:

South Delta High School, not all students selected met graduation requirements. Of the records reviewed, 4 out of 12 did not earn the minimum number of Carnegie units.

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

At South Delta 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:

South Delta Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 5 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 out of 9 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Delta Middle School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 8 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 5 out of 8 students reviewed were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

South Delta High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 6 out of 9 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 9 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:

South Delta Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

South Delta Middle School attendance officer is following policy regarding the reporting of unexcused absences.

South Delta 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:

South Delta Elementary School 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; and 3 out of 3 suspensions were not coded as an unexcused absence, as required by law.

South Delta Middle School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer as they occurred, as required by law.



South Delta High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 out of 5 suspensions were not coded as an unexcused absence, as required by law.

Posting of Historical Documents

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

South Delta Elementary School is posting the required historical documents.

South Delta Middle School is posting the required historical documents.

South Delta 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 South Delta Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

At South Delta Middle School, all the teachers reviewed have proper endorsements for the subjects they teach.

At South Delta 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 South Delta Elementary School, 17 out of 18 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at South Delta Middle School, 14 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at South Delta 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

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

Schools

South Delta Elementary School is not in compliance with all required safety laws and policies.

South Delta Middle School is not in compliance with all required safety laws and policies.

South Delta 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:

South Delta School District has written internal controls related to property but is not adhering to those controls. 5 out of 15 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:

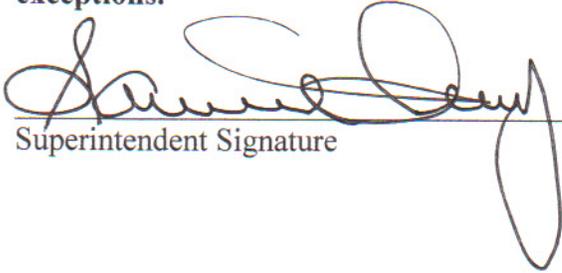
South Delta School District is not following policy regarding the marking of district vehicles. 2 out of 2 vehicles reviewed were not marked as specified by law.

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 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

2/13/14

Date

Mr. Sammie Ivy
Office of the Superintendent
SOUTH DELTA SCHOOL DISTRICT

Post Office Box 219
Rolling Fork, Mississippi 39159

Telephone: 662-873-4302
Fax: 662-873-6114

February 28, 2014

Office of State Auditor
Performance Audit Division
Ms. Keyla Bradford, Project Manager
P.O. Box 11183
Jackson, MS 39283

Dear Ms. Bradford:

Please find enclosed the audit corrections from February 3, 2014.

Student Enrollment

2. South Delta High School will take enrollment every class period, and update in the student package to ensure that current headcount is correct.
3. Counselors at the Elementary, Middle and High Schools will have a pre-registration, for all returning students to verify addresses and phone numbers. The cumulative folders will be reviewed to ensure all records have the correct proof of residency.

Student Enrollment Records

4. Counselors at the Elementary, Middle and High School will review and correct student information on cumulative folders and in the student package so information matches.

Student Attendance/Absentees

1. South Delta School District will add to the Student Handbook the written policy on excused and unexcused absentees, and required verification.
2. South Delta School High School will follow South Delta School District policy on attendance and absenteeism and collect proper documentation for verification.

Graduation

1. The South Delta High School Counselors will make sure that there is documentation in student's folder to show that a student has completed the Carnegie units required for promotion or Graduation. This information will be available upon request.

School Attendance Reporting

2. The Counselors will change the number of times they runs reports. Reports will be faxed Monday, Wednesday, and Friday to the Attendance Office of students with excessive absentees. A confirmation that the report was received by the attendance office will be on file of all transactions.

Reporting Suspensions

The Counselors at the Elementary, Middle and High School will report suspensions when a student is suspended in a timely manner. This information will also be faxed to the attendance office with a confirmation that it was received. Suspended referrals will be recorded as unexcused absent.

Text Books

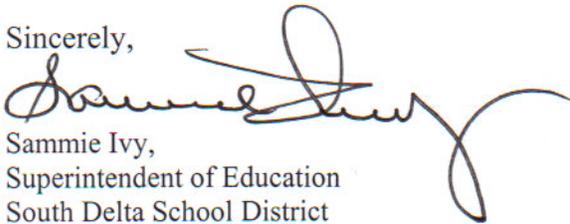
Elementary, Middle, and High School textbooks are used as classroom sets, some of the textbooks are too large to take home and other resources are being utilized for instruction.

Safety

South Delta Elementary, Middle, and High School Safety and Emergency Plan will be revised to include procedures for earthquakes and hazardous materials. The revised Schools and District plans will also include family reunification information, and will list specific staff assignments in case of an emergency.

If you have question, please don't hesitate to call me at 662-873-4302, or email me at sivy@southdelta.k12.ms.us.

Sincerely,



Sammie Ivy,
Superintendent of Education
South Delta School District