



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

January 23, 2014

Western Line School District

Beginning on Tuesday, January 14, 2014, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student and personnel data transmitted to the Mississippi Department of Education for the purpose of determining funding for local school districts. OSA reviewed the following:

Student Enrollment

1. I determined whether there is a written policy on enrollment requirements and procedures at each school. As a result, I found the following:

Riverside Elementary 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:

Riverside Elementary 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:

Riverside Elementary School is not following policy regarding student enrollment. Of the records reviewed, 10 out of 31 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 Riverside 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, 7 out of 31 student's information **did not match** information in the student package.

At Riverside High 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 20 student's information **did not match** information in the student package.

At O'Bannon High 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, 5 out of 24 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:

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

O'Bannon 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:

Riverside Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 45 did not contain enough information to actually validate the excused absence; 2 out of 45 excuses did not comply with district and/or school policies; and 4 out of 45 did not have a valid excuse on file.

O'Bannon High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 excuses did not comply with district and/or school policies.

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:

Riverside Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 7 out of 12 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 out of 12 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:

Riverside Elementary 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:

Riverside Elementary School did not have any suspensions.

Riverside High 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; and 1 out of 6 suspensions was not coded as an unexcused absence, as required by law.



O'Bannon High School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 10 out of 10 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:

Riverside Elementary School is posting the required historical documents.

Riverside High School is posting the required historical documents.

O'Bannon 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 Riverside Elementary School, all the teachers reviewed have proper endorsements for the subjects they teach.

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

At O'Bannon 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 Riverside Elementary School, 8 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at Riverside High School, 11 out of 20 classes did not assigned textbooks to all students enrolled.

Of the classes reviewed at O'Bannon High School, 16 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

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

Schools

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

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

O'Bannon 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:

Western Line School District has written internal controls related to property but is not adhering to those controls. 1 out of 15 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 1 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:

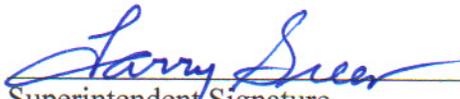
Western Line School District is following policy regarding the marking of district vehicles.

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.

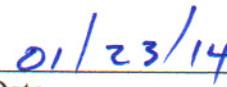


I would like to thank you for taking time out of your busy schedule to discuss the results of the review in your district. Copies of all audit exceptions are available upon your request. Please submit formal comments regarding the audit to me, at P.O. Box 11183, Jackson, MS 39283, **within one week from 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



Date

LARRY GREEN
Superintendent



• O'BANNON
• RIVERSIDE

Office of the Superintendent
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Avon, Mississippi 38723
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E-Mail: chief@westernline.org

February 7, 2014

Ms. Earlene Stewart
Performance Audit Division
Post Office Box 11183
Jackson, Ms. 39283

Dear Ms. Stewart:

Please find enclosed a list of responses to audit findings conducted by you upon a visit to our district on January 16-23, 2014.

If any additional information is needed, feel free to let me know.

Sincerely,

A handwritten signature in blue ink that reads "Larry Green".

Larry Green
Superintendent
Western Line Schools

(enclosures)

**Responses for Western Line School District's MDE Performance Audit:
February, 2014**

Student Enrollment

Issue: Riverside Elementary is not following policy regarding student enrollment. Of the records reviewed, 10 out of 31 had missing, incomplete, or invalid proofs of residency.

Response: Riverside Elementary - All Addresses and phone numbers from these cumulative have been corrected to reflect the phone numbers and addresses that are in SAM. Also, in the future proofs of residency will be checked by multiple people during registration, to ensure that we are strictly following the guidelines set forth in our handbook.

Issue: Selected student's information in the student package is not the same as the information kept in the student's record.

Riverside Elementary - 7 out of 31 student's information did not match information in the student package

Riverside High School -2 out of 20 student's information did not match information in the student package

O'Bannon High School – 5 out of 24 student's information did not match information in the student package

Response: Riverside Elementary – The student information on the 7 students have been corrected. In the future Riverside Elementary will have a system in place, in which the homeroom teacher fills out a form with any student information changes. The teacher will then turn this into the office, the secretary will change the

information in Sam, and the principal or principal's designee will immediately update the cumulative record on that student.

Response: Riverside High School – The student's information has been corrected. In the future, a change of information form will be filled out by the parent or guardian and a copy will be sent to the counselor and secretary.

Response: O'Bannon High School – The student's information has been corrected. In the future, 1st period teachers will give each student information forms that contain all required up to date information that is needed for the student's records. The information will be recorded by the counselor and assistant principal in the students' cumulative folders on a semester basis.

Student Attendance/Absenteeism

Issue: Student Attendance/Absenteeism – Not following policy regarding attendance and absenteeism

Response: Riverside Elementary will have 2 people responsible for checking the accuracy of excuses, ensuring that all excuses contain the information required by our handbook. They will also ensure that all names and dates regarding excuses are entered correctly into Sam.

Response: O'Bannon High School – The attendance person has been informed not to accept any written excuses beyond the allowed 2 days that are established by the district.

Student Attendance Reporting

Issue: Student Attendance Reporting: Riverside Elementary is not following policy regarding the reporting of unexcused absences.

Response: Riverside Elementary - In the future, all reports generated by SAM regarding the reporting of accumulated unexcused absences, will be faxed/reported to the compulsory attendance officer in a timely manner, as specified by law.

Reporting of Suspensions

Issue: Riverside High School and O'Bannon High School are not following policy regarding the reporting of suspensions.

Response: Riverside High School – Suspensions were late being sent to the attendance officer. Suspensions will be sent to the attendance officer and the district's central office on the same day of suspension.

Response: O'Bannon High School – The person responsible for reporting suspensions to the school officer is new and was informed late on where to send reports to. Since October 2013, all suspensions have been sent to the proper authorities without error.

Textbooks

Issue: Inadequate amount of textbooks

Response: Riverside Elementary – In the future, all teachers will be required to turn in their textbooks assignment rosters to the office, listing each student's name and the textbook to which each student is assigned. As new students enroll, a form from the school office will be given to the teacher to document that a textbook has been assigned to that student. In addition, they will have a form to fill out, requesting extra textbooks. These textbooks will be procured by the principal.

Response: Riverside High School – Teachers will assign textbooks based on supply. Books will be purchased based on the budget. Teachers will continue to inform principal of textbook shortage.

Response: O'Bannon High School – Textbooks have been purchased and a systematic process throughout the school of issuing books to students and have students sign for them showing that they have received the book for that class.

Safety

Issue: District/School is not in compliance with all required safety laws and policies

Response: District - The Western Line School District is now in compliance with safety. A safety policy was created and put in place for the district.

Property Internal Controls

Issue: The district did not follow the internal control procedures

Response: District – The Western Line School District is now in compliance with property controls, and the correct location and bar code number has been matched per policy.