



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

December 18, 2013

Wilkinson County School District

Beginning on Monday, December 9, 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:

Williams Winans Mid. does have a written policy on enrollment requirements and procedures.

Wilkinson Co. Elem. does have a written policy on enrollment requirements and procedures.

Wilkinson Co. High 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:

Williams Winans Mid. is reporting the number of students enrolled accurately.

Wilkinson Co. Elem. is reporting the number of students enrolled accurately.

Wilkinson Co. High is not reporting the number of students enrolled accurately. The enrollment report ran on December 13, 2013 shows 327 children enrolled, and the head count performed on December 13, 2013 shows 330 enrolled.

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

Williams Winans Mid. is not following policy regarding student enrollment. Of the records reviewed, 4 out of 15 had missing, incomplete, or invalid proof of residency.

Wilkinson Co. Elem. is not following policy regarding student enrollment. Of the records reviewed, 3 out of 18 had missing, incomplete, or invalid proof of residency.

Wilkinson Co. High is not following policy regarding student enrollment. Of the records reviewed, 9 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 Williams Winans Mid., 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 15 student's information **did not match** information in the student package.

At Wilkinson Co. Elem., 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 18 student's information **did not match** information in the student package.

At Wilkinson Co. High, 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 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:

Williams Winans Mid. does have a written policy on monitoring and reporting student absences.

Wilkinson Co. Elem. does have a written policy on monitoring and reporting student absences.

Wilkinson Co. High 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:

Williams Winans Mid. is following policy regarding attendance and absenteeism.

Wilkinson Co. Elem. is following policy regarding attendance and absenteeism.

Wilkinson Co. High is following policy regarding attendance and absenteeism.

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 Wilkinson Co. High met graduation requirements.

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

At Wilkinson Co. High, 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:

Williams Winans Mid. is following policy regarding the reporting of unexcused absences.

Wilkinson Co. Elem. is following policy regarding the reporting of unexcused absences.

Wilkinson Co. High is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 1 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:

Williams Winans Mid.'s attendance officer is following policy regarding the reporting of unexcused absences.

Wilkinson Co. Elem.'s attendance officer is following policy regarding the reporting of unexcused absences.

Wilkinson Co. High's 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:

Williams Winans Mid. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 5 suspensions were not coded as an unexcused absence, as required by law.

Wilkinson Co. Elem. is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported in SAM7 - the school information package as they occurred; and 2 out of 6 suspensions were not coded as an unexcused absence, as required by law.

Wilkinson Co. High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 4 was not reported to the school attendance officer as they occurred.

Posting of Historical Documents

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

Williams Winans Mid. is posting the required historical documents.

Wilkinson Co. Elem. is posting the required historical documents.



Wilkinson Co. High is not posting the required historical documents. Of the classrooms reviewed, 14 out of 29 did not have 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 Williams Winans Mid, all the teachers reviewed have proper endorsements for the subjects they teach.

At Wilkinson Co. Elem., all the teachers reviewed have proper endorsements for the subjects they teach.

At Wilkinson Co. High, 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 Williams Winans Mid., all students were assigned textbooks.

Of the classes reviewed at Wilkinson Co. Elem., all students were assigned textbooks.

Of the classes reviewed at Wilkinson Co. High, 18 out of 20 classes did not assigned textbooks to all students enrolled.

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

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

Schools

Williams Winans Mid. is not in compliance with all required safety laws and policies.

Wilkinson Co. Elem. is not in compliance with all required safety laws and policies.

Wilkinson Co. High 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:



Wilkinson Co. 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 information on the purchase order did not match the information in the inventory system for 4 out of 20 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:

Wilkinson Co. School District is not following policy regarding the marking of district vehicles. 1 out 7 vehicles reviewed was 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 3937, Brookhaven, MS 39603, **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.

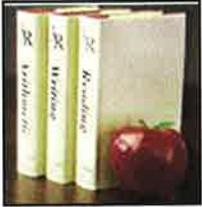
By signing below you agree that you have received a copy of this report and a brief explanation of the exceptions.



Superintendent Signature



Date



Wilkinson Co. School District

"Striving to Lead the Nation in No Child Left Behind"

Timothy T. Scott
Superintendent of Education

February 5, 2014

Mr. Clint Robinson
P. O. Box 3937
Brookhaven, MS 39603

Dear Mr. Robinson:

This letter is to inform you of the plan of action that will be implemented in order to correct the findings of the District Audit beginning December 9, 2013.

Student Enrollment:

In order to correct **Audit 2** of Student Enrollment at Wilkinson County High School, the Administrator of Wilkinson County High School would like to inform you the difference came about as a result of duplicate counting of students who are actually students of William Winans Middle School but are self-contained in the Wilkinson County High School Special Education severe and profound class. In the future the students will be notated and identified as William Winans students by uniform as well as classroom roster. They will also be counted and William Winans will be notified of students' daily attendance by phone call and/or fax.

In order to correct **Audit 3** of Student Enrollment, the Administrators, Secretaries, and Counselors at Wilkinson County Elementary School, William Winans Middle School, and Wilkinson County High School will immediately check all cumulative folders to make sure that all missing, incomplete, and/or invalid information is replaced, complete, and valid. The staff at Wilkinson County High, Wilkinson County Elementary, and William Winans Middle will have ten days to check and correct all student folders. In order to follow up, The DAT will randomly select a percentage of the students' folders to verify information is accurate and/or complete.

In order to correct **Audit 4** of Student Enrollment the Administrator, Secretary, and Counselor at Wilkinson County High School, William Winans Middle School, and Wilkinson County Elementary School will immediately compare all cumulative folders with the student's package and make necessary corrections to ensure that the data contained in both are the same and correct. Where there are differences, information will be requested of parents/guardians to show two proofs of residency to prove residency and validity of addresses. The students' folders, who have guardian listed, will be required to get an affidavit notarized by both, the parent and guardian.

School Attendance Reporting:

In order to correct **Audit 1** of School Attendance Reporting, the Wilkinson County High School Administrator will ensure that immediately after a student has missed five days of unexcused absences, the student will be reported immediately to the attendance officer by fax, email, and phone call. A copy of the fax and email will be placed in student folder and documentation of the phone call signed by a witness attesting to having witnessed the phone call will be placed in the student's folder.

Reporting of Suspensions:

In order to correct **Audit 1** of Reporting of Suspensions, effective January 5, 2014, William Winans Middle School will immediately correct all prior suspensions that were not coded as an unexcused absence and will ensure that all future suspensions will be coded correctly in the future as required by law;

In order to correct **Audit 1** of Reporting of Suspensions, Wilkinson County Elementary School will immediately input all suspensions in SAM7 as they occurred; and from then on, within 24 hours of a suspension, the suspension will be input in SAM7. Wilkinson County Elementary School will immediately correct all prior suspensions that were not coded as an unexcused absence and will ensure that all future suspensions will be coded correctly in the future as required by law.

In order to correct **Audit 1** of Reporting of Suspensions, Wilkinson County High School will, within 24 hours of the suspension, report suspensions to the school attendance officer as they occur.

Posting of Historical Documents:

In order to correct **Audit 1** of Posting of Historical Documents, Wilkinson County High School immediately placed all the required historical documents in the classrooms where needed. In the future, Wilkinson County High School will ensure that required documents will be in place at the beginning of the school year.

Textbooks:

In order to correct **Audit 1** of Textbooks, Wilkinson County High School will immediately assign textbooks to remaining 18 of the 20 classes that were not assigned textbooks to all enrolled students.

Safety:

In order to correct **Audit 1** of Safety, Wilkinson County School District will place the School Safety Manual at all schools and ensure that all of the policies and procedures are carried as required by law according to the Accreditation Standards and the School Safety.

Property Internal Controls:

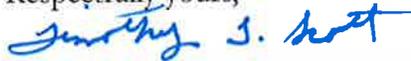
In Order to correct **Audit 1** of the Property Internal Controls, Wilkinson County School District Purchasing Clerk will effective immediately ensure the purchase order does in fact match information in the inventory systems for items purchased.

Vehicles:

In order to correct **Audit 1** of Vehicles, the Wilkinson County School District will follow policy by marking the specified vehicle immediately as required by law. The district will also in the future ensure that all vehicles be marked before driven as required by law.

If I can be of further assistance, please do not hesitate to call or email me at your earliest convenience.

Respectfully yours,



Timothy T. Scott
Superintendent of Education
Wilkinson County School District