

Special Report
School District Noncompliance with
Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972)
For the Period January 1, 2013 through December 31, 2013



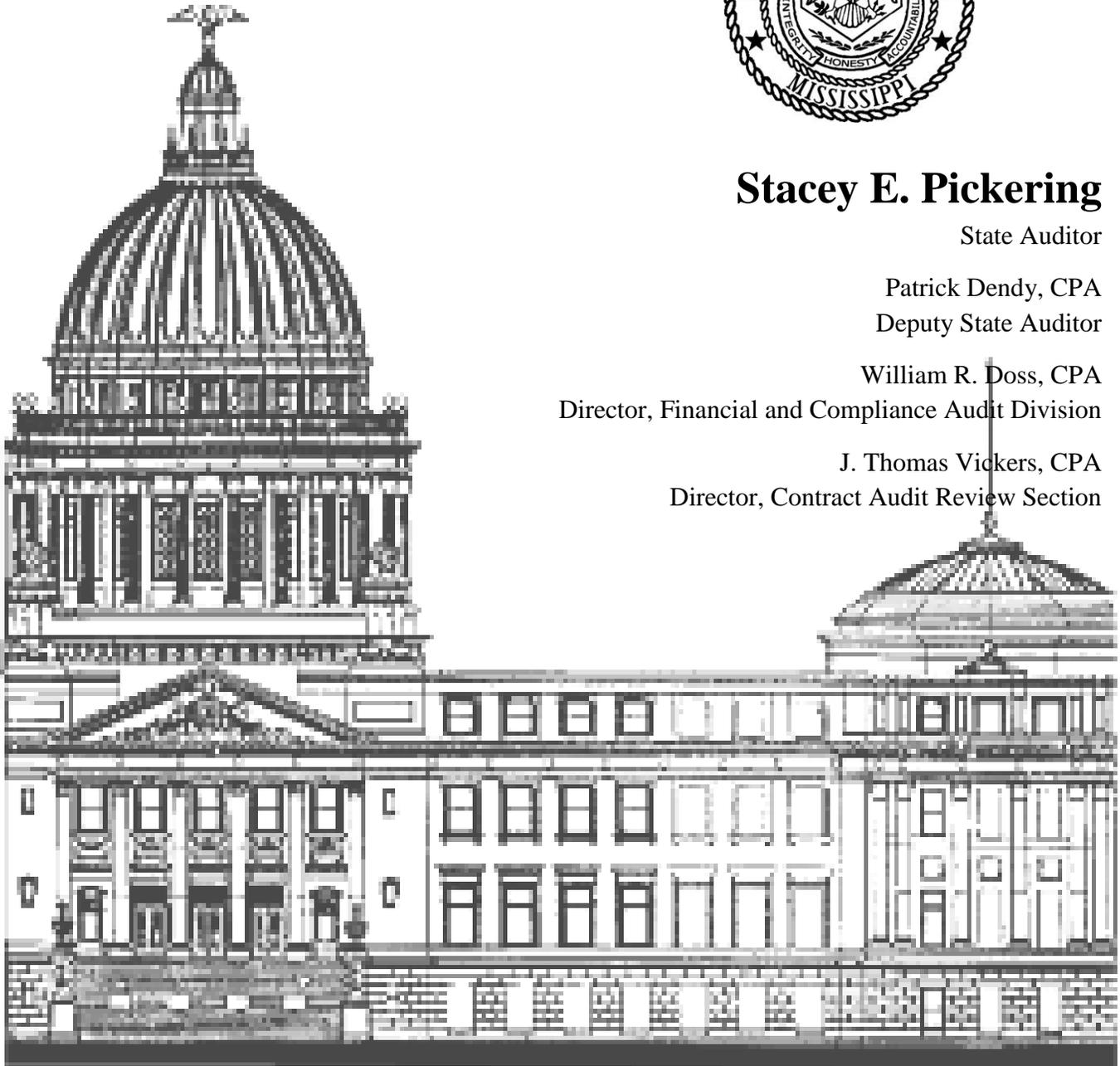
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A Report from the Financial and Compliance Audit Division

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

March 7, 2014

Honorable Eugene S. Clarke, Chairman of the Senate Appropriations Committee
Honorable Gray Tollison, Chairman of the Senate Education Committee
Honorable Herb Frierson, Chairman of the House Appropriations Committee
Honorable John L. Moore, Chairman of the House Education Committee

Dear Gentlemen:

As required by Section 37-9-18(3)(a), Mississippi Code Annotated (1972), it is my duty to report to you on compliance or noncompliance with the requirements of Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972) by Public School Districts within the State of Mississippi. This letter is a summary of my report.

Section 37-61-33(3)(a)(iii) requires that:

- Classroom supply funds shall not be expended for administrative purposes;
- Local school districts shall allocate classroom supply funds equally among all classroom teachers (any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher) in the school district; and
- Classroom teachers be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software and the plan should be submitted in writing to the school principal for approval.

The Office of the State Auditor has developed and prescribed audit procedures to test for instances of noncompliance with 37-61-33(3)(a)(iii). This report covers audit reports of school districts released during the period of January 1, 2013 through December 31, 2013. During this time period three Fiscal Year 2010 audit reports were released, prepared by Certified Public Accountants; 16 Fiscal Year 2011 audit reports were released, prepared by Certified Public Accountants; 111 Fiscal Year 2012 audit reports were released, prepared by Certified Public Accountants; and 26 Fiscal Year 2013 audit reports were released, prepared by Certified Public Accountants.

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Of the reports released during this time period, 8 reports noted instances of noncompliance with Section 37-61-33(3)(a)(iii). Of these 8 reports, two were Fiscal Year 2010 audit reports prepared by Certified Public Accountants, two were Fiscal Year 2011 audit reports prepared by Certified Public Accountants, and four were Fiscal Year 2012 audit reports prepared by Certified Public Accountants.

School districts with instances of noncompliance noted are as follows:

Covington County School District Fiscal Year 2010
Scott County School District Fiscal Year 2010
Covington County School District Fiscal Year 2011
Scott County School District Fiscal Year 2011
Leake County School District Fiscal Year 2012
Tishomingo County Special Municipal Separate
School District Fiscal Year 2012
Wayne County School District..... Fiscal Year 2012
Webster County School District..... Fiscal Year 2012

For audit reports released during the period of January 1, 2013 through December 31, 2013, this report includes the school district's name, the fiscal year of the audit report, whether test work disclosed noncompliance with Section 37-61-33(3)(a)(iii), the amount of classroom supply funds the school district brought forward from the prior fiscal year, and information about instances of noncompliance noted during the audit.

For analytical purposes, this report also presents a fiscal year comparison for each school district of classroom supply funds brought forward from the previous year as reported in audit reports released through December 31, 2013.

This report is intended to set forth compliance with Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972), regarding classroom supply funds carried forward at June 30, 2012. It does not address compliance with Section 31-7-9(1)(c), Mississippi Code Annotated (1972), effective on July 1, 2012, regarding the use of procurement cards to provide classroom supply funds to eligible teachers. The unaudited schedule of FY2013 EEF Carryover for Instructional Materials provided by the Mississippi Department of Education is included for purposes of providing additional information and is presented in this report as Appendix A.

If I or a member of my staff may be of further assistance, please do not hesitate to contact my office.

Sincerely,



Stacey E. Pickering
State Auditor

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BACKGROUND

This report is intended to set forth compliance with Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972), regarding classroom supply funds carried forward at June 30, 2012. It does not address compliance with Section 31-7-9(1)(c), Mississippi Code Annotated (1972), effective on July 1, 2012, regarding the use of procurement cards to provide classroom supply funds to eligible teachers. The unaudited schedule of FY2013 EEF Carryover for Instructional Materials provided by the Mississippi Department of Education is included for purposes of providing additional information and is presented in this report as Appendix A.

Section 37-9-18(3)(a), Mississippi Code Annotated (1972), requires the Office of the State Auditor to report to the Chairmen of the Education and Appropriations Committees of the House of Representatives and Senate on school districts' of the State of Mississippi compliance or noncompliance with the requirements of Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972).

Section 37-9-18(3)(a) reads as follows:

When conducting an audit of a public school district, the State Auditor shall test to insure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii) relating to classroom supply funds. The audit must include a report of all classroom supply funds carried over from previous years. Based upon the audit report, the State Auditor shall compile a report on the compliance or noncompliance by all school districts with the requirements of Section 37-61-33(3)(a)(iii), which report must be submitted to the Chairmen of the Education and Appropriations Committees of the House of Representatives and Senate.

The Office of the State Auditor has developed and prescribed audit procedures to test compliance with the requirements of Section 37-61-33 (3)(a)(iii).

Until July 1, 2005, Section 37-61-33 (3)(a)(iii) was as follows:

The revenue generated from nine and sixty-one one-hundredths percent (9.61%) that exceeds Fifteen Million Nine Hundred Thousand Dollars (15,900,000.00), for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate. The revenue generated from the percentage under this subparagraph that does not exceed Fifteen Million Nine Hundred Thousand Dollars (\$15,900,000.00) shall be appropriated to the State Department of Education for the support of educational programs authorized by law.

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

From July 1, 2005, until July 1, 2006, Section 37-61-33(3)(a)(iii) was as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate.

From July 1, 2006, until July 1, 2012, Section 37-61-33(3)(a)(iii) was as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. Any individual teacher or group of teachers with an approved spending plan that has not been fully funded need not expend the funds allocated under this subparagraph in the year in which such funds are received. Such funds may be carried forward for expenditure in any subsequent school year in which the plan is fully funded. However, beginning July 1, 2006, any funds allocated under this subparagraph, which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed for instructional supply and equipment purposes. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate.

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

From July 1, 2012 until July 1, 2013, Section 37-61-33(3)(a)(iii) was as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. Any individual teacher or group of teachers with an approved spending plan that has not been fully funded need not expend the funds allocated under this subparagraph in the year in which such funds are received. Such funds may be carried forward for expenditure in any subsequent school year in which the plan is fully funded. However, beginning July 1, 2006, any funds allocated under this subparagraph, which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed for instructional supply and equipment purposes. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate. Effective with the 2012-2013 school year, the local school board may authorize each school to issue procurement cards provided by the Department of Finance and Administration under the provisions of Section 31-7-9(1)(c) for the use of teachers and necessary support personnel in making instructional supply fund expenditures under this section, consistent with the regulations of the Mississippi Department of Finance and Administration pursuant to Section 31-7-9. Such procurement cards shall be issued at the beginning of the school year and shall be issued in equal amounts per teacher determined by the total number of qualifying personnel and the current state appropriation for classroom supplies with the Education Enhancement Fund. Such cards will expire on a pre-determined date at the end of each school year. All unexpended amounts will be carried forward, combined with the following year's allocation of Education Enhancement Fund instructional supplies funds and reallocated for the following year.

Subsequent to July 1, 2013, Section 37-61-33(3)(a)(iii) is as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that

addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. Any individual teacher or group of teachers with an approved spending plan that has not been fully funded need not expend the funds allocated under this subparagraph in the year in which such funds are received. Such funds may be carried forward for expenditure in any subsequent school year in which the plan is fully funded. However, beginning July 1, 2006, any funds allocated under this subparagraph which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed for instructional supply and equipment purposes. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate. Effective with the 2013-2014 school year, the local school board shall require each school to issue procurement cards provided by the Department of Finance and Administration under the provisions of Section 31-7-9(1)(c) for the use of teachers and necessary support personnel in making instructional supply fund expenditures under this section, consistent with the regulations of the Mississippi Department of Finance and Administration pursuant to Section 31-7-9. Such procurement cards shall be issued at the beginning of the school year and shall be issued in equal amounts per teacher determined by the total number of qualifying personnel and the current state appropriation for classroom supplies with the Education Enhancement Fund. Such cards will expire on a pre-determined date at the end of each school year. All unexpended amounts will be carried forward, combined with the following year's allocation of Education Enhancement Fund instructional supplies funds and reallocated for the following year.

Results

For audit reports released from January 1, 2013 through December 31, 2013, the following report identifies each school district, the fiscal year of the audit report, whether test work disclosed instances of noncompliance with Section 37-61-33(3)(a)(iii), the amount of classroom supply funds the School District brought forward from the prior fiscal year, and information about instances of noncompliance noted during the audit.

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2010, 2011, 2012 AND 2013 AUDIT REPORTS
RELEASED JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2010 Audits:</u>			
Covington County School District	Yes	Note 1	\$ 481
Franklin County School District	No		\$ 0
Scott County School District	Yes	Note 2	\$ 7,886
<u>CPA Fiscal Year 2011 Audits:</u>			
Alcorn County School District	No		\$ 10,123
Baldwyn Public School District	No		\$ 3,708
Covington County School District	Yes	Note 3	\$ 6,110
Franklin County School District	No		\$ 1,054
Hinds County School District	No		\$ 238,619
Holly Springs School District	No		\$ 17,250
Itawamba County School District	No		\$ 0
Lafayette County School District	No		\$ 3,722
Lee County School District	No		\$ 0
Monroe County School District	No		\$ 9,011
Oktibbeha County School District	No		\$ 10,987
Prentiss County School District	No		\$ 5,741
Quitman County School District	No		\$ 15,555
Scott County School District	Yes	Note 4	\$ 13,288
South Pike School District	No		\$ 1,566
Tate County School District	No		\$ 8,106
<u>CPA Fiscal Year 2012 Audits:</u>			
Aberdeen School District	No		\$ 6,968
Amite County School District	No		\$ 1,117
Amory Separate School District	No		\$ 8,218
Bay St. Louis-Waveland School District	No		\$ 2,009
Benoit School District	No		\$ 6,865
Benton County School District	No		\$ 3,725
Biloxi Public School District	No		\$ 6,023
Booneville School District	No		\$ 33,410
Brookhaven School District	No		\$ 12,666
Calhoun County School District	No		\$ 218
Canton Public School District	No		\$ 5,571
Carroll County School District	No		\$ 6,742
Claiborne County School District	No		\$ 12,397
Clay County School District	No		\$ 993
Cleveland School District	No		\$ 48,208
Clinton Public School District	No		\$ 0
Coahoma County School District	No		\$ 14,417
Columbia School District	No		\$ 0

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2010, 2011, 2012 AND 2013 AUDIT REPORTS
RELEASED JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2012 Audits continued:</u>			
Columbus Municipal School District	No		\$ 29,096
Copiah County School District	No		\$ 42,348
Corinth School District	No		\$ 993
DeSoto County School District	No		\$ 48,213
East Jasper School District	No		\$ 2,344
East Tallahatchie School District	No		\$ 7,062
Forest Municipal School District	No		\$ 1,214
Forrest County Agricultural High School	No		\$ 5,969
Forrest County School District	No		\$ 13,761
George County School District	No		\$ 190,155
Grenada School District	No		\$ 3,788
Hancock County School District	No		\$ 12,135
Harrison County School District	No		\$ 24,389
Hattiesburg Public School District	No		\$ 16,197
Hazlehurst City School District	No		\$ 6,056
Holly Springs School District	No		\$ 12,417
Holmes County School District	No		\$ 26,409
Humphreys County School District	No		\$ 15,688
Indianola School District	No		\$ 8,633
Itawamba County School District	No		\$ 8,500
Jackson County School District	No		\$ 17,228
Jefferson County School District	No		\$ 8,051
Jefferson Davis County School District	No		\$ 1,131
Jones County School District	No		\$ 10,685
Lafayette County School District	No		\$ 5,165
Lamar County School District	No		\$ 20,087
Lauderdale County School District	No		\$ 25,111
Laurel School District	No		\$ 17,036
Lawrence County School District	No		\$ 4,897
Leake County School District	Yes	Notes 5 & 6	\$ 12,620
Lee County School District	No		\$ 0
Leflore County School District	No		\$ 74,814
Lincoln County School District	No		\$ 6,145
Long Beach School District	No		\$ 20,085
Louisville Municipal School District	No		\$ 3,923
Lowndes County School District	No		\$ 6,297
Lumberton Public School District	No		\$ 33,887
Madison County School District	No		\$ 187,016
Marion County School District	No		\$ 4,949
McComb School District	No		\$ 21,091
Meridian Public School District	No		\$ 12,297

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2010, 2011, 2012 AND 2013 AUDIT REPORTS
RELEASED JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2012 Audits continued:</u>			
Monroe County School District	No		\$ 22,316
Moss Point School District	No		\$ 4,583
Mound Bayou Public School District	No		\$ 8,231
Natchez-Adams School District	No		\$ 5,063
Neshoba County School District	No		\$ 15,268
Nettleton School District	No		\$ 101
Newton County School District	No		\$ 13,063
North Bolivar School District	No		\$ 4,968
North Pike Consolidated School District	No		\$ 7,062
North Tippah Consolidated School District	No		\$ 8,583
Noxubee County School District	No		\$ 37,276
Okolona Municipal Separate School District	No		\$ 2,730
Oxford School District	No		\$ 4,194
Pascagoula School District	No		\$ 0
Pass Christian School District	No		\$ 0
Pearl Public School District	No		\$ 2,844
Pearl River County School District	No		\$ 3,384
Perry County School District	No		\$ 11,519
Petal School District	No		\$ 6,264
Picayune School District	No		\$ 4,258
Pontotoc City School District	No		\$ 0
Pontotoc County School District	No		\$ 31,489
Poplarville Special Municipal Separate School District	No		\$ 3,107
Quitman County School District	No		\$ 7,449
Rankin County School District	No		\$ 49,349
Richton School District	No		\$ 856
Senatobia Municipal School District	No		\$ 13,971
Shaw School District	No		\$ 13,052
Simpson County School District	No		\$ 30,762
South Delta School District	No		\$ 5,434
South Panola School District	No		\$ 7,643
South Tippah School District	No		\$ 32,152
Starkville School District	No		\$ 0
Stone County School District	No		\$ 9,696
Sunflower County School District	No		\$ 17,228
Tate County School District	No		\$ 6,872
Tishomingo County Special Municipal Separate School District	Yes	Note 7	\$ 4,553
Tupelo Public School District	No		\$ 26,781
Union County School District	No		\$ 4,021
Union Public School District	No		\$ 1,254
Vicksburg Warren School District	No		\$ 49,973

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2010, 2011, 2012 AND 2013 AUDIT REPORTS
RELEASED JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2012 Audits continued:</u>			
Walthall County School District	No		\$ 123,766
Wayne County School District	Yes	Notes 8 & 9	\$ 84,641
Webster County School District	Yes	Note 10	\$ 3,179
West Bolivar School District	No		\$ 0
West Jasper Consolidated School District	No		\$ 16,197
West Point School District	No		\$ 5,554
West Tallahatchie Consolidated School District	No		\$ 11,344
Western Line School District	No		\$ 5,227
Wilkinson County School District	No		\$ 6,404
Yazoo City Municipal School District	No		\$ 15,595
Yazoo County School District	No		\$ 12,184
<u>CPA Fiscal Year 2013 Audits:</u>			
Bay St. Louis-Waveland School District	No		\$ 2,805
Benton County School District	No		\$ 0
Brookhaven School District	No		\$ 10,897
Chickasaw County School District	No		\$ 8,687
Gulfport School District	No		\$ 9,217
Hattiesburg Public School District	No		\$ 0
Kosciusko School District	No		\$ 0
Lawrence County School District	No		\$ 0
Lincoln County School District	No		\$ 5,626
McComb School District	No		\$ 9,263
Meridian Public School District	No		\$ 10,119
Montgomery County School District	No		\$ 10,065
Newton County School District	No		\$ 20,328
North Pike Consolidated School District	No		\$ 5,506
North Tippah Consolidated School District	No		\$ 7,547
Ocean Springs School District	No		\$ 1,211
Perry County School District	No		\$ 1
Philadelphia Public School District	No		\$ 351
Picayune School District	No		\$ 2,027
Quitman Consolidated School District	No		\$ 0
Rankin County School District	No		\$ 49,896
Richton School District	No		\$ 48
Shaw School District	No		\$ 13,646
Simpson County School District	No		\$ 0
South Tippah School District	No		\$ 0
Winona Public School District	No		\$ 3,546

Source: Individual audits on file with the Office of the State Auditor.

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

Notes on Individual School District's Instances of Noncompliance with Section 37-61-33(3)(a)(iii)

The following are the findings of noncompliance with Section 37-61-33(3)(a)(iii) noted in the audit reports released from January 1, 2013 through December 31, 2013.

Note 1: Covington County School District – Fiscal Year 2010

Finding:

Per section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), states that "Local school districts shall allocate classroom supply funds equally amount all classroom teachers in the school district. For purposes of the subparagraph, "teacher" means any employee of the school board ... who is required by law to obtain a teacher's license ..., but shall not include a federally funded teacher."

As reported in the prior year's audit report, we noted in our testing of the classroom supply allocation that federally funded teachers were allocated a portion of the classroom supply monies. Allocation of classroom supplies and instructional material funds to federally funded teachers could result in the district allowing some teachers to spend other teachers' allocations.

Per the State Education Enhancement Fund policy, school districts are required to maintain, adequate documentation to demonstrate compliance with this policy. At a minimum, each school principal shall maintain a listing of all teachers, the amount allocated to each teacher, the carry forward amount for each teacher, a copy of each spending plan and a copy of all requisitions or purchase requests submitted by the teachers. As a teacher submits requisitions or requests for supplies, materials and/or equipment, the principal will reduce the individual teacher's allocation for the appropriate amount and maintain a current balance. Information on each teacher's allocation, expenditures and balance must be maintained.

During our review of Education Enhancement Funds expenditures, we were not provided complete documentation by teacher and the amount spent for (4) schools, and (1) did not provide information as to the amount spent in total, or by teacher.

Recommendation:

We recommend that the school district comply with section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), by allocating these funds to teachers who are not Federally funded. We also recommend that the school district keep the appropriate records by teacher as required by the State Education Enhancement Fund policy with all the detail outlined in the policy.

School District's Response:

Effective May 16, 2013 the business manager, federal programs directors, and the payroll manager will work together in preparing the list of employees eligible to receive EEF funds. This team working together will strengthen our controls and processes with distribution of EEF funds. The business manager will be responsible for calculating the number of teachers receiving EEF

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and reporting that to School Financial Services for issuance of debit cards. This new process will ensure total compliance in the future.

Note 2: Scott County School District – Fiscal Year 2010

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), specifies, " ... local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district." It also defines "teacher" as "... an employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally-funded teacher."

During our test work, we identified twenty (20) teachers who were federally funded and who were also being allocated Education Enhancement Funds, which is prohibited by Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). We noted that twenty-two (22) teachers were allowed to spend more than the \$200 allocated to each teacher.

We also noted two schools, Bettye Mae Jack Middle School and Lake Middle School, did not have an adequate tracking system in place to determine if Education Enhancement Funds were allocated equally among non-federally funded teachers.

The noncompliance occurred because the District did not follow the restrictions of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

Allowing teachers to overspend their allocation and the allocation of classroom supplies and instructional materials funds to federally funded teachers could result in the District allowing some teachers to spend other teachers' allocations.

Recommendation:

We recommend the District comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers, but shall not include federally funded teachers. Also each school should have a tracking system in place that tracks each individual teachers spending of Education Enhancement Funds.

School District's Response:

The District will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers; but shall not include federally funded teachers.

Note 3: Covington County School District – Fiscal Year 2011

Finding:

Per section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), states that "Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of the subparagraph, "teacher" means any employee of the school board ... who is required by law to obtain a teacher's license ..., but shall not include a federally funded teacher."

As reported in the prior year's audit report, we noted in our testing of the classroom supply allocation that federally funded teachers were allocated a portion of the classroom supply monies. Allocation of classroom supplies and instructional material funds to federally funded teachers could result in the district allowing some teachers to spend other teachers' allocations.

Per the State Education Enhancement Fund policy, school districts are required to maintain, adequate documentation to demonstrate compliance with this policy. At a minimum, each school principal shall maintain a listing of all teachers, the amount allocated to each teacher, the carry forward amount for each teacher, a copy of each spending plan and a copy of all requisitions or purchase requests submitted by the teachers. As a teacher submits requisitions or requests for supplies, materials and/or equipment, the principal will reduce the individual teacher's allocation for the appropriate amount and maintain a current balance. Information on each teacher's allocation, expenditures and balance must be maintained.

During our review of Education Enhancement Funds expenditures, we were not provided complete documentation by teacher and the amount spent for (1) school.

Recommendation:

We recommend that the school district comply with section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), by allocating these funds to teachers who are not Federally funded. We also recommend that the school district keep the appropriate records by teacher as required by the State Education Enhancement Fund policy with all the detail outlined in the policy.

School District's Response:

As stated in prior year's audit completed June, 2013, as of May 16, 2013 the business manager, federal programs directors, and the payroll manager will work together in preparing the list of employees eligible to receive EEF funds. This team working together will strengthen our controls and processes with distribution of EEF funds. The business manager will be responsible for calculating the number of teachers receiving EEF and reporting that to School Financial Services for issuance of debit cards. This new process will ensure total compliance in the future.

Note 4: Scott County School District – Fiscal Year 2011

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), specifies, " ... local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district." It also defines "teacher" as "... an employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally-funded teacher."

During our test work, we identified six (6) teachers who were federally funded and who were also being allocated Education Enhancement Funds, which is prohibited by Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). We noted several teachers were allowed to spend more than the \$225 allocated to each teacher.

We also noted two schools, Bettye Mae Jack Middle School and Lake Middle School, did not have an adequate tracking system in place to determine if Education Enhancement Funds were allocated equally among non-federally funded teachers.

The noncompliance occurred because the District did not follow the restrictions of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

Allowing teachers to overspend their allocation and the allocation of classroom supplies and instructional materials funds to federally funded teachers could result in the District allowing some teachers to spend other teachers' allocations.

Recommendation:

We recommend the District comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers, but shall not include federally funded teachers. Also each school should have a tracking system in place that tracks each individual teachers spending of Education Enhancement Funds.

School District's Response:

The District will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers; but shall not include federally funded teachers.

Note 5: Leake County School District – Fiscal Year 2012 (Finding 1)

Finding:

Code Section 37-61-33(3)(a)(iii), Mississippi Code Ann. (1972), sets forth requirements governing the distribution and use of Education Enhancement Funds for classroom

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supplies/materials. Carry forward amounts not reserved in the approved spending plans and the new year allocation should be pooled and distributed to all qualifying teachers in the district in an equal amount per qualifying teacher. The school district failed to allocate all available amounts. Each qualifying teacher should have received \$20 more in total allocation for the 2011-2012 year. This occurred when the district failed to consider all carry forward amounts that were not encumbered in an approved spending plan.

Recommendation:

We recommend that the district allocate Education Enhancement Funds in accordance with state law.

School District's Response:

The district has implemented a process in which the remaining funds in the EEF funds are equally distributed among all eligible teaching staff. Senate Bill 2761, effective July 1, 2012, has since provided that all districts issue procurement cards to eligible teachers. Procurement cards will be issued henceforth.

Note 6: Leake County School District – Fiscal Year 2012 (Finding 2)

Finding:

Code Section 37-61-33(3)(a)(iii), Mississippi Code Ann. (1972), sets forth requirements governing the distribution and use of Education Enhancement Funds for classroom supplies/materials. At Leake County High School, there was 23 teachers that the school district could not produce the documentation for amount of allocation, amount spent, and the ending balance.

Recommendation:

We recommend that the district allocate Education Enhancement Funds in accordance with state law.

School District's Response:

The principal of Leake County High School has been informed that his office is responsible for ensuring that all EEF fund expenditure documentation is to be kept and maintained by their office. Senate Bill 2761, effective July 1, 2012, has since provided that teachers who have received procurement are responsible for maintaining purchase documentation for five years.

Note 7: Tishomingo County Special Municipal Separate School District – Fiscal Year 2012

Finding:

Section 37-61-33(3)(a)(iii) requires that at a minimum, each school principal shall maintain a listing of all teachers, the amount allocated to each teacher and the carry forward amount for each teacher. During testing it was discovered that the 4 of the 7 schools in the district did not maintain proper records to support the teachers' EEF balance.

Recommendation:

We recommend that the district implement procedures to ensure that proper records are maintained in accordance with Section 37-61-33(3)(a)(iii).

School District's Response:

We will comply.

Note 8: Wayne County School District – Fiscal Year 2012 (Finding 1)

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. 1972, sets forth requirements for the division of Enhancement Funds for classroom supplies and materials. Education enhancement funds carried forward from the previous year were not divided equally among all qualifying teachers in the district for the 2011-2012 year. Teachers received an allocation of \$415/teacher. The computed amount per teacher based on the unobligated/unreserved carry forward amounts was \$507. Therefore, amounts were under allocated by \$92 per teacher.

Recommendation:

We recommend that the district divide all remaining carry forward amounts in the manner specified in 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). Carry forward balances should be considered for equal allocation among all qualifying teachers unless the allocations have been set aside in approved spending plans.

School District's Response:

The district will divide all remaining carry forward amounts in the manner specified in 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

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Note 9: Wayne County School District – Fiscal Year 2012 (Finding 2)

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. 1972, sets forth requirements for the division of Enhancement Funds for classroom supplies and materials. These requirements state that Federally funded teachers do not qualify for allocated funds. We noted two (2) instances where Federally funded teachers were allocated Education Enhancement Funds.

Recommendation:

We recommend that the district divide all remaining carry forward amounts of Education Enhancement funds in the manner specified in 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). Carry forward balances should be considered for equal allocation among all qualifying teachers. Qualifying teachers do not include Federally funded teachers.

School District's Response:

The district will divide all remaining carry forward amounts as specified by state law. This allocation will not include Federally funded teachers.

Note 10: Webster County School District – Fiscal Year 2012

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. 1972, specifies, "...local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district." It also defines "teacher" as "...an employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally-funded teacher."

During our test work, we identified one teacher who should have received an EEF allocation but did not receive an allocation.

The noncompliance occurred because the District did not follow the restrictions of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

Recommendation:

We recommend the District comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers.

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School District's Response:

The district will implement procedures to ensure all eligible employees receive their share of EEF supply funds.

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Fiscal Year Comparison of Classroom Supply Funds

The following table compares the classroom supply funds brought forward by each school district for fiscal years 2007, 2008, 2009, 2010, 2011, 2012 and 2013 based on the information presented in the school district’s audited financial report for the respective fiscal year. The information is presented for audits released through December 31, 2013. The notation “*Not Released*” indicates the school district’s audit for that fiscal year was not released by December 31, 2013. For fiscal years 2007, 2008 and 2009 information for 150 of the 150 school districts is presented. For fiscal years 2010 and 2011, information for 149 of 150 school districts is presented. For fiscal year 2012, information for 134 of 150 school districts is presented. For fiscal year 2013, information for 26 of 150 school districts is presented.

School District Name	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Aberdeen School District	\$ 18,400	\$ 5,424	\$ 4,256	\$ 9,288	\$ 3,652	\$ 6,968	\$ <i>Not Released</i>
Alcorn County School District	55,778	44,037	40,197	167,236	10,123	<i>Not Released</i>	<i>Not Released</i>
Amite County School District	4,166	529	2,911	771	311	1,117	<i>Not Released</i>
Amory Separate School District	47,240	36,152	9,288	2,920	9,500	8,218	<i>Not Released</i>
Attala County School District	12,020	6,899	6,803	6,841	7,868	5,038	<i>Not Released</i>
Baldwyn Public School District	8,689	6,782	6,782	6,564	3,708	<i>Not Released</i>	<i>Not Released</i>
Bay St. Louis-Waveland School District	9,553	3,249	10,665	0	0	2,009	2,805
Benoit School District	5,554	1,098	1,125	392	1,360	6,865	<i>Not Released</i>
Benton County School District	3,244	3,694	3,383	7,033	7,574	3,725	0
Biloxi Public School District	21,105	2,754	4,307	0	3,552	6,023	<i>Not Released</i>
Booneville School District	67,442	9,690	36,826	44,070	45,669	33,410	<i>Not Released</i>
Brookhaven School District	58,867	53,867	13,131	12,289	12,957	12,666	10,897
Calhoun County School District	578	178	0	0	0	218	<i>Not Released</i>
Canton Public School District	11,464	5,040	0	11,523	0	5,571	<i>Not Released</i>
Carroll County School District	11,723	5,345	13,954	10,107	12,071	6,742	<i>Not Released</i>
Chickasaw County School District	5,638	8,071	8,183	11,631	3,228	7,463	8,687
Choctaw County School District	20,422	10,722	5,600	8,122	8,185	2,837	<i>Not Released</i>
Claiborne County School District	120,656	39,328	163,542	6,526	24,750	12,397	<i>Not Released</i>
Clarksdale Municipal School District	103,593	85,516	63,957	41,445	41,084	26,489	<i>Not Released</i>
Clay County School District	2,575	1,873	977	5,839	908	993	<i>Not Released</i>
Cleveland School District	51,125	36,400	33,480	42,061	55,980	48,208	<i>Not Released</i>
Clinton Public School District	18,835	18,835	23,186	11,523	1,973	0	<i>Not Released</i>
Coahoma County School District	27,139	15,136	12,024	8,781	12,055	14,417	<i>Not Released</i>
Coffeetown School District	6,222	5,283	3,938	1,220	65,967	3,987	<i>Not Released</i>

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School District Name	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Columbia School District	30,994	13,058	11,853	20,118	25,265	0	<i>Not Released</i>
Columbus Municipal School District	22,405	12,585	11,383	10,368	14,923	29,096	<i>Not Released</i>
Copiah County School District	66,038	19,136	9,293	14,503	12,957	42,348	<i>Not Released</i>
Corinth School District	0	1,204	4,489	3,775	13,191	993	<i>Not Released</i>
Covington County School District	4,166	5,513	975	481	6,110	<i>Not Released</i>	<i>Not Released</i>
DeSoto County School District	444,032	0	40,057	44,600	46,112	48,213	<i>Not Released</i>
Drew School District	9,798	16,051	9,429	6,391	65,967	<i>Not Released</i>	<i>N/A*</i>
Durant Public School District	1,589	3,491	898	1,616	3,299	679	<i>Not Released</i>
East Jasper School District	18,882	1,854	7,182	4,341	1,778	2,344	<i>Not Released</i>
East Tallahatchie School District	15,398	10,349	4,888	5,157	10,181	7,062	<i>Not Released</i>
Enterprise School District	20,954	940	3,159	9,288	7,358	12,964	<i>Not Released</i>
Forest Municipal School District	9,835	7,253	12,108	11,138	19,665	1,214	<i>Not Released</i>
Forrest County Agricultural High School	6,023	2,618	700	399	5,913	5,969	<i>Not Released</i>
Forrest County School District	17,354	7,270	10,993	10,993	9,138	13,761	<i>Not Released</i>
Franklin County School District	13,286	3,243	0	0	1,054	<i>Not Released</i>	<i>Not Released</i>
George County School District	125,613	142,350	135,489	142,892	181,242	190,155	<i>Not Released</i>
Greene County School District	90,370	79,270	69,194	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
Greenville Public Schools	0	0	19,322	23,535	311	<i>Not Released</i>	<i>Not Released</i>
Greenwood Public School District	0	0	0	14,213	9,620	9,340	<i>Not Released</i>
Grenada School District	10,342	8,622	8,588	15,098	12,316	3,788	<i>Not Released</i>
Gulfport School District	92,732	7,423	39,215	29,045	9,275	9,275	9,217
Hancock County School District	46,204	9,318	10,558	11,125	9,997	12,135	<i>Not Released</i>
Harrison County School District	138,472	130,007	136,828	136,265	106,438	24,389	<i>Not Released</i>
Hattiesburg Public School District	4,500	20,883	14,739	15,102	12,211	16,197	0
Hazlehurst City School District	4,150	16,002	11,010	11,030	10,648	6,056	<i>Not Released</i>
Hinds County School District	260,542	270,001	262,484	266,975	238,619	<i>Not Released</i>	<i>Not Released</i>
Hollandale School District	19,715	10,119	7,288	9,411	9,411	<i>Not Released</i>	<i>Not Released</i>
Holly Springs School District	15,862	16,743	14,999	14,999	17,250	12,417	<i>Not Released</i>
Holmes County School District	37,823	25,062	23,737	17,496	21,666	26,409	<i>Not Released</i>
Houston School District	4,407	1,396	0	0	655	5,244	<i>Not Released</i>
Humphreys County School District	12,857	14,081	16,939	14,751	10,685	15,688	<i>Not Released</i>
Indianola School District	55,200	61,659	6,112	82,230	20,499	8,633	<i>Not Released</i>
Itawamba County School District	3,601	3,979	4,847	2,448	0	8,500	<i>Not Released</i>
Jackson County School District	4,166	157,958	0	5,327	12,208	17,228	<i>Not Released</i>
Jackson Public School District	0	0	0	0	236,365	<i>Not Released</i>	<i>Not Released</i>
Jefferson County School District	27,029	27,029	7,394	7,076	11,357	8,051	<i>Not Released</i>
Jefferson Davis County School District	29,254	20,982	6,004	9,231	4,724	1,131	<i>Not Released</i>

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School District Name	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Jones County School District	897	2,658	9,947	0	9,965	10,685	<i>Not Released</i>
Kemper County School District	7,650	5,118	7,057	4,097	1,897	<i>Not Released</i>	<i>Not Released</i>
Kosciusko School District	0	1,009	2,185	4,722	5,568	2,299	0
Lafayette County School District	6,686	8,120	2,028	2,029	3,722	5,165	<i>Not Released</i>
Lamar County School District	30,230	30,230	19,582	8,163	6,648	20,087	<i>Not Released</i>
Lauderdale County School District	36,693	36,693	29,302	30,825	35,444	25,111	<i>Not Released</i>
Laurel School District	0	0	7,879	22,793	33,887	17,036	<i>Not Released</i>
Lawrence County School District	18,500	22,152	5,037	6,396	2,238	4,897	0
Leake County School District	48,167	17,356	17,336	17,012	91,774	12,620	<i>Not Released</i>
Lee County School District	0	0	0	0	0	0	<i>Not Released</i>
Leflore County School District	174,802	24,843	29,808	42,788	56,331	74,814	<i>Not Released</i>
Leland School District	12,761	11,352	6,112	6,278	4,303	6,251	<i>Not Released</i>
Lincoln County School District	5,876	566	2,342	2,342	4,180	6,145	5,626
Long Beach School District	4,564	923	3,869	7,341	11,866	20,085	<i>Not Released</i>
Louisville Municipal School District	7,556	2,639	4,117	3,099	1,605	3,923	<i>Not Released</i>
Lowndes County School District	472	0	0	12,601	8,571	6,297	<i>Not Released</i>
Lumberton Public School District	6,237	4,127	2,704	3,293	3,102	33,887	<i>Not Released</i>
Madison County School District	3,149	4,875	262,449	264,967	236,365	187,016	<i>Not Released</i>
Marion County School District	53,553	16,262	2,181	957	5,245	4,949	<i>Not Released</i>
Marshall County School District	18,479	19,446	5,609	14,181	9,955	7,986	<i>Not Released</i>
McComb School District	12,308	3,616	12,787	9,177	12,490	21,091	9,263
Meridian Public School District	59,948	76,995	19,883	8,431	8,427	12,297	10,119
Monroe County School District	13,801	18,885	21,429	20,630	9,011	22,316	<i>Not Released</i>
Montgomery County School District	16,893	2,620	4,508	6,542	5,395	8,976	10,065
Moss Point School District	18,388	21,967	17,023	11,191	13,538	4,583	<i>Not Released</i>
Mound Bayou Public School District	15,644	17,315	5,998	3,555	3,703	8,231	<i>Not Released</i>
Natchez-Adams School District	31,686	3,415	880	1,414	3,283	5,063	<i>Not Released</i>
Neshoba County School District	35,215	35,215	6,568	12,649	15,268	15,268	<i>Not Released</i>
Nettleton School District	1,285	1,478	0	6,052	3,889	101	<i>Not Released</i>
New Albany Public School District	20,506	14,952	5,478	1,856	2,678	198	<i>Not Released</i>
Newton County School District	3,021	2,801	2,245	0	668	13,063	20,328
Newton Municipal School District	12,503	7,544	7,911	6,056	1,973	6,688	<i>Not Released</i>
North Bolivar School District	28,696	16,467	3,825	3,855	3,684	4,968	<i>Not Released</i>
North Panola School District	25,543	13,557	14,159	15,412	14,223	<i>Not Released</i>	<i>Not Released</i>
North Pike Consolidated School District	4,780	6,829	2,853	6,644	1,058	7,062	5,506
North Tippah Consolidated School District	10,053	10,053	13,123	12,260	8,583	8,583	7,547
Noxubee County School District	31,691	35,265	36,532	30,882	39,922	37,276	<i>Not Released</i>

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School District Name	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Ocean Springs School District	22,130	2,201	1,185	0	385	85	1,211
Okolona Municipal Separate School District	1,502	1,409	0	2,154	2,762	2,730	<i>Not Released</i>
Oktibbeha County School District	2,625	3,603	5,990	1,879	10,987	<i>Not Released</i>	<i>Not Released</i>
Oxford School District	4,624	4,624	4,877	45	4,194	4,194	<i>Not Released</i>
Pascagoula School District	19,443	11,158	2,289	0	0	0	<i>Not Released</i>
Pass Christian Public School District	6,085	41,663	3,609	5,086	11,615	0	<i>Not Released</i>
Pearl Public School District	39,125	32,227	23,917	17,694	13,815	2,844	<i>Not Released</i>
Pearl River County School District	6,843	3,657	5,414	5,414	4,928	3,384	<i>Not Released</i>
Perry County School District	3,243	1,824	9,952	13,477	13,476	11,519	1
Petal School District	9,553	2,252	10,297	6,962	1,626	6,264	<i>Not Released</i>
Philadelphia Public School District	8,200	8,200	4,240	7,061	9,481	9,481	351
Picayune School District	76,755	88,520	105,909	20,908	5,715	4,258	2,027
Pontotoc City School District	37,348	7,200	0	1,895	1,895	0	<i>Not Released</i>
Pontotoc County School District	42,103	41,769	39,003	39,002	38,998	31,489	<i>Not Released</i>
Poplarville Special Municipal Separate School District	2,017	3,406	248	3,822	3,822	3,107	<i>Not Released</i>
Prentiss County School District	8,244	5,772	0	2,288	5,741	<i>Not Released</i>	<i>Not Released</i>
Quitman Consolidated School District	3,180	0	0	0	0	0	0
Quitman County School District	8,383	5,422	8,663	12,827	15,555	7,449	<i>Not Released</i>
Rankin County School District	15,046	9,263	17,443	0	44,401	49,349	49,896
Richton School District	11,785	10,641	15,613	8,634	1,342	856	48
Scott County School District	83,651	5,125	5,125	7,886	13,288	<i>Not Released</i>	<i>Not Released</i>
Senatobia Municipal School District	18,710	20,265	18,810	20,646	7,235	13,971	<i>Not Released</i>
Shaw School District	4,012	5,300	8,820	8,290	11,624	13,052	13,646
Simpson County School District	4,372	3,468	3,468	18,373	35,950	30,762	0
Smith County School District	55,682	12,307	601	5,070	10,402	1,906	<i>Not Released</i>
South Delta School District	13,593	10,764	5,122	6,891	8,024	5,434	<i>Not Released</i>
South Panola School District	23,708	12,301	13,222	1,116	8,379	7,643	<i>Not Released</i>
South Pike School District	40,725	47,009	17,799	4,475	1,566	<i>Not Released</i>	<i>Not Released</i>
South Tippah School District	87,387	65,812	45,684	48,684	33,266	32,152	0
Starkville School District	76,608	74,363	5,483	0	480	0	<i>Not Released</i>
Stone County School District	2,869	120	0	3,699	302	9,696	<i>Not Released</i>
Sunflower County School District	70,796	31,926	23,391	4,952	12,471	17,228	<i>Not Released</i>
Tate County School District	15,963	14,180	22,456	8,085	8,106	6,872	<i>Not Released</i>
Tishomingo County Special Municipal Separate School District	53,204	18,219	6,751	1,831	2,240	4,553	<i>Not Released</i>
Tunica County School District	13,188	13,188	7,960	8,305	4,875	4,513	<i>Not Released</i>

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

School District Name	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Tupelo Public School District	37,816	8,859	4,580	3,665	8,245	26,781	<i>Not Released</i>
Union County School District	1,229	2,153	3,231	0	5,078	4,021	<i>Not Released</i>
Union Public School District	2,506	3,803	3,803	5,102	4,022	1,254	<i>Not Released</i>
Vicksburg-Warren School District	43,550	32,942	29,894	27,368	50,656	49,973	<i>Not Released</i>
Walthall County School District	19,408	20,208	21,073	162,110	165,039	123,766	<i>Not Released</i>
Water Valley School District	13,988	529	3,675	4,364	1,973	6,856	<i>Not Released</i>
Wayne County School District	195,163	195,162	168,582	156,079	91,774	84,641	<i>Not Released</i>
Webster County School District	21,761	6,223	9,111	2,431	11,050	3,179	<i>Not Released</i>
West Bolivar School District	5,781	5,840	4,925	2,980	3,171	0	<i>Not Released</i>
West Jasper Consolidated School District	3,174	3,174	3,355	5,252	5,252	16,197	<i>Not Released</i>
West Point School District	4,201	4,291	0	0	439	5,554	<i>Not Released</i>
West Tallahatchie Consolidated School District	32,674	25,386	23,698	14,954	13,247	11,344	<i>Not Released</i>
Western Line School District	19,953	4,280	5,133	4,002	5,462	5,227	<i>Not Released</i>
Wilkinson County School District	30,410	16,262	7,671	5,070	3,807	6,404	<i>Not Released</i>
Winona Public School District	5,805	2,608	8,273	0	221	4,631	3,546
Yazoo City Municipal School District	46,466	32,909	37,815	26,000	5,125	15,595	<i>Not Released</i>
Yazoo County School District	37,074	8,408	7,033	19,254	20,719	12,184	<i>Not Released</i>
Statewide Total	\$ 4,547,515	\$ 3,022,889	\$ 2,770,608	\$ 2,734,171	\$ 2,935,568	\$ 2,042,055	\$ 170,786
Number of Fiscal Year Audit Reports Released	150 of 150	150 of 150	150 of 150	149 of 150	149 of 150	134 of 150	26 of 149

Source: Individual audit reports on file with the Office of the State Auditor.

* Drew School District was consolidated with the Sunflower County School District effective July 1, 2012.

Appendix A: Fiscal Year 2013 Procurement Card Carryover Provided by the Department of Education (Unaudited)

FY 2013 EEF Carryover for Instructional Materials

MISSISSIPPI DEPARTMENT OF EDUCATION - September 13, 2013

DIST. NO	DISTRICT NAME	CARRYOVER INSTRUCTIONAL SUPPLY FROM 2012-13
0130	NATCHEZ	\$ 13,720.44
0200	ALCORN	\$ 8,257.88
0220	CORINTH	\$ 6,067.58
0300	AMITE	\$ 2,702.45
0400	ATTALA	\$ 3,409.17
0420	KOSCIUSKO	\$ 3,676.22
0500	BENTON	\$ 3,352.03
0611	WEST BOLIVAR	\$ 3,536.20
0612	BENOIT	\$ 645.70
0613	NORTH BOLIVAR	\$ 2,302.94
0614	CLEVELAND	\$ 12,526.05
0615	SHAW	\$ 1,537.09
0616	MOUND BAYOU	\$ 1,804.24
0700	CALHOUN	\$ 3,534.87
0800	CARROLL	\$ 3,549.23
0900	CHICKASAW	\$ -
0920	HOUSTON	\$ 5,545.85
0921	OKOLONA	\$ 3,453.61
1000	CHOCTAW	\$ 3,800.04
1100	CLAIBORNE	\$ 4,848.60
1211	ENTERPRISE	\$ 1,620.59
1212	QUITMAN MUNICIPAL	\$ 5,351.05
1300	CLAY	\$ -
1320	WEST POINT	\$ 7,168.69
1400	COAHOMA	\$ 10,301.04
1402	COAHOMA AHS	\$ 1,976.04
1420	CLARKSDALE	\$ 16,962.80
1500	COPIAH	\$ 4,100.15
1520	HAZLEHURST CITY	\$ 6,743.61
1600	COVINGTON	\$ 8,643.71
1700	DESOTO	\$ 68,048.18
1800	FORREST	\$ 6,348.11
1802	FORREST AHS	\$ 1,371.93
1820	HATTIESBURG PUBLIC	\$ 20,385.90
1821	PETAL SCHOOL DIST	\$ 6,437.13

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

1900	FRANKLIN	\$ 6,055.06
2000	GEORGE	\$ 7,962.50
2100	GREENE	\$ 6,099.35
2220	GRENADA	\$ 8,200.66
2300	HANCOCK	\$ 9,815.20
2320	BAY ST LOUIS WAVELAND	\$ 3,224.55
2400	HARRISON	\$ 52,397.31
2420	BILOXI PUBLIC	\$ 9,580.09
2421	GULFPORT	\$ 12,354.97
2422	LONG BEACH	\$ 6,380.47
2423	PASS CHRISTIAN PUBLIC	\$ 4,990.74
2500	HINDS	\$ 14,001.96
2502	HINDS AHS	\$ -
2520	JACKSON PUBLIC	\$ 47,994.64
2521	CLINTON	\$ 9,722.30
2600	HOLMES	\$ 15,100.67
2620	DURANT PUBLIC	\$ 1,568.00
2700	HUMPHREYS	\$ 4,491.79
2900	ITAWAMBA	\$ 7,552.83
3000	JACKSON	\$ 20,510.81
3020	MOSS POINT MUNICIPAL	\$ 6,649.11
3021	OCEAN SPRINGS	\$ 9,111.92
3022	PASCAGOULA MUN SEP	\$ 6,563.68
3111	EAST JASPER	\$ 3,686.00
3112	WEST JASPER	\$ 2,765.78
3200	JEFFERSON	\$ 4,471.37
3300	JEFFERSON DAVIS	\$ 6,792.18
3400	JONES	\$ 6,122.50
3420	LAUREL SCHOOL DIST	\$ 5,688.31
3500	KEMPER	\$ 4,311.36
3600	LAFAYETTE	\$ 8,792.95
3620	OXFORD	\$ 10,588.98
3700	LAMAR	\$ 16,783.38
3711	LUMBERTON PUBLIC	\$ 1,576.15
3800	LAUDERDALE	\$ 13,680.55
3820	MERIDIAN PUBLIC	\$ 19,317.41
3900	LAWRENCE	\$ 6,192.61
4000	LEAKE	\$ 10,631.98
4100	LEE	\$ 10,862.51
4111	NETTLETON SCHOOLS	\$ 4,693.93
4120	TUPELO	\$ 21,232.63
4200	LEFLORE	\$ 9,056.85
4220	GREENWOOD	\$ 9,584.41
4300	LINCOLN	\$ 8,520.02
4320	BROOKHAVEN	\$ 7,411.79
4400	LOWNDES	\$ 5,642.18
4420	COLUMBUS	\$ 19,045.34
4500	MADISON	\$ 27,723.89
4520	CANTON	\$ 7,799.56
4600	MARION	\$ 11,952.90
4620	COLUMBIA	\$ 11,219.76
4700	MARSHALL	\$ 5,338.46

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4720	HOLLY SPRINGS	\$ 6,818.19
4800	MONROE	\$ 4,784.20
4820	ABERDEEN	\$ 3,999.18
4821	AMORY	\$ 5,788.85
4900	MONTGOMERY	\$ 1,501.66
4920	WINONA	\$ 3,172.46
5000	NESHOBA	\$ 6,992.99
5020	PHILADELPHIA	\$ 3,788.75
5100	NEWTON CO	\$ 5,690.89
5130	NEWTON MUNICIPAL	\$ 2,345.16
5131	UNION PUBLIC	\$ 2,267.31
5200	NOXUBEE	\$ -
5300	OKTIBBEHA	\$ 1,962.76
5320	STARKVILLE	\$ 13,152.96
5411	NORTH PANOLA	\$ 5,442.95
5412	SOUTH PANOLA	\$ 10,094.53
5500	PEARL RIVER	\$ 6,292.67
5520	PICAYUNE	\$ 11,277.20
5530	POPLARVILLE	\$ 3,407.55
5600	PERRY	\$ 2,937.99
5620	RIGHTON	\$ 1,886.99
5711	NORTH PIKE	\$ 5,253.19
5712	SOUTH PIKE	\$ 4,129.02
5720	MCCOMB	\$ 8,703.67
5800	PONTOTOC	\$ 8,146.82
5820	PONTOTOC CITY	\$ 6,753.70
5900	PRENTISS	\$ 4,943.11
5920	BALDWYN	\$ 3,217.69
5921	BOONEVILLE	\$ 1,168.79
6000	QUITMAN	\$ 4,715.18
6100	RANKIN	\$ 41,360.67
6120	PEARL PUBLIC	\$ 8,492.70
6200	SCOTT	\$ 12,937.04
6220	FOREST MUNICIPAL	\$ 6,944.94
6312	SOUTH DELTA	\$ 4,039.11
6400	SIMPSON	\$ 14,424.78
6500	SMITH	\$ 6,458.01
6600	STONE	\$ 8,300.41
6700	SUNFLOWER	\$ 6,386.17
6721	INDIANOLA	\$ 6,546.60
6811	EAST TALLAHATCHIE	\$ 3,923.28
6812	WEST TALLAHATCHIE	\$ 1,831.95
6900	TATE	\$ 9,193.00
6920	SENATOBIA	\$ 9,012.14
7011	NORTH TIPPAH	\$ 3,976.99
7012	SOUTH TIPPAH	\$ 10,851.07
7130	TISHOMINGO COUNTY	\$ 8,403.48
7200	TUNICA	\$ 3,913.93
7300	UNION	\$ 4,976.07
7320	NEW ALBANY	\$ 3,801.16
7400	WALTHALL	\$ 6,358.75
7500	VICKSBURG-WARREN	\$ 30,101.46

Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

7611	HOLLANDALE	\$ 2,734.61
7612	LELAND	\$ 1,689.07
7613	WESTERN LINE	\$ 4,372.75
7620	GREENVILLE PUBLIC	\$ 26,038.78
7700	WAYNE	\$ 3,959.55
7800	WEBSTER	\$ 2,236.40
7900	WILKINSON	\$ 4,181.86
8020	LOUISVILLE MUN	\$ 2,736.39
8111	COFFEEVILLE	\$ 1,355.92
8113	WATER VALLEY	\$ 3,346.57
8200	YAZOO	\$ 3,692.67
8220	YAZOO CITY MUN	\$ 12,388.13
STATEWIDE TOTALS		\$ 1,237,146.29

NOTE: * Estimated EEF Amounts have been adjusted to actual for 2012-13 Month 1-9 ADA.

END OF REPORT