



# MISSISSIPPI OFFICE OF THE STATE AUDITOR

## STACEY E. PICKERING, AUDITOR

### PERFORMANCE AUDIT DIVISION DISTRICT EXIT CONFERENCE

*January 29, 2016*

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#### **Desoto County School District**

Beginning on Monday, December 7, 2015, 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:

All Desoto County Schools 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:

Center Hill Middle and Hernando Elementary are 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:

Center Hill Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 22 had missing, incomplete, or invalid proof of residency.

Center Hill High is not following policy regarding student enrollment. Of the records reviewed, 10 out of 29 had missing, incomplete, or invalid proof of residency.

Center Hill Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 48 had missing, incomplete, or invalid proof of residency.

Chickasaw Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 out of 16 had missing, incomplete, or invalid proof of residency.

Olive Branch Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 16 had missing, incomplete, or invalid proof of residency.

Olive Branch High is not following policy regarding student enrollment. Of the records reviewed, 6 out of 32 had missing, incomplete, or invalid proof of residency.



Olive Branch Intermediate is not following policy regarding student enrollment. Of the records reviewed, 5 out of 15 had missing, incomplete, or invalid proof of residency.

Olive Branch Middle is not following policy regarding student enrollment. Of the records reviewed, 8 out of 24 had missing, incomplete, or invalid proof of residency.

Overpark Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 19 had missing, incomplete, or invalid proof of residency.

Lewisburg Elementary is not following policy regarding student enrollment. Of the records reviewed, 7 out of 20 had missing, incomplete, or invalid proof of residency.

Lewisburg High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 28 had missing, incomplete, or invalid proof of residency.

Lewisburg Middle is not following policy regarding student enrollment. Of the records reviewed, 7 out of 22 had missing, incomplete, or invalid proof of residency.

Lewisburg Primary is not following policy regarding student enrollment. Of the records reviewed, 6 out of 19 had missing, incomplete, or invalid proof of residency.

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

Desoto Central High is not following policy regarding student enrollment. Of the records reviewed, 19 out of 52 had missing, incomplete, or invalid proof of residency.

Desoto Central Middle is not following policy regarding student enrollment. Of the records reviewed, 19 out of 38 had missing, incomplete, or invalid proof of residency.

Desoto Central Primary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 21 had missing, incomplete, or invalid proof of residency.

Greenbrook Elementary is not following policy regarding student enrollment. Of the records reviewed, 6 out of 16 had missing, incomplete, or invalid proof of residency.

Pleasant Hill Elementary is not following policy regarding student enrollment. Of the records reviewed, 12 out of 26 had missing, incomplete, or invalid proof of residency.

Southaven Elementary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 23 had missing, incomplete, or invalid proof of residency.

Southaven High is not following policy regarding student enrollment. Of the records reviewed, 20 out of 57 had missing, incomplete, or invalid proof of residency.



Southaven Intermediate is not following policy regarding student enrollment. Of the records reviewed, 20 out of 33 had missing, incomplete, or invalid proof of residency.

Southaven Middle is not following policy regarding student enrollment. Of the records reviewed, 15 out of 45 had missing, incomplete, or invalid proof of residency.

Walls Elementary is not following policy regarding student enrollment. Of the records reviewed, 2 out of 23 had missing, incomplete, or invalid proof of residency.

Lake Cormorant Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 21 had missing, incomplete, or invalid proof of residency.

Lake Cormorant High is not following policy regarding student enrollment. Of the records reviewed, 3 out of 28 had missing, incomplete, or invalid proof of residency.

Lake Cormorant Middle is not following policy regarding student enrollment. Of the records reviewed, 1 out of 23 had missing, incomplete, or invalid proof of residency.

Horn Lake Elementary is not following policy regarding student enrollment. Of the records reviewed, 2 out of 17 had missing, incomplete, or invalid proof of residency.

Horn Lake High is not following policy regarding student enrollment. Of the records reviewed, 9 out of 39 had missing, incomplete, or invalid proof of residency.

Horn Lake Intermediate is not following policy regarding student enrollment. Of the records reviewed, 3 out of 33 had missing, incomplete, or invalid proof of residency.

Horn Lake Middle is not following policy regarding student enrollment. Of the records reviewed, 3 out of 34 had missing, incomplete, or invalid proof of residency.

Shadow Oaks Elementary is not following policy regarding student enrollment. Of the records reviewed, 9 out of 17 had missing, incomplete, or invalid proof of residency.

Hope Sullivan Elementary is not following policy regarding student enrollment. Of the records reviewed, 8 out of 21 had missing, incomplete, or invalid proof of residency.

Oak Grove Central Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 18 had missing, incomplete, or invalid proof of residency.

Hernando Middle is not following policy regarding student enrollment. Of the records reviewed, 2 out of 27 had missing, incomplete, or invalid proof of residency.

Hernando Hills Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 18 had missing, incomplete, or invalid proof of residency.

Hernando High is not following policy regarding student enrollment. Of the records reviewed, 4 out of 36 had missing, incomplete, or invalid proof of residency.



Hernando Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 19 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 Southaven 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, 5 out of 57 student's information **did not match** information in the student package.

At Lake Cormorant 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, 1 out of 28 student's information **did not match** information in the student package.

At Horn Lake Elementary, 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, 1 out of 17 student's information **did not match** information in the student package.

At Horn Lake Intermediate, 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, 1 out of 33 student's information **did not match** information in the student package.

At all remaining Desoto County schools, the selected student's information in the student package **is the same** as the information kept in the student's record.

#### **Student Attendance/Absenteeism**

1. I determined whether there is a written policy on monitoring and reporting student absences. As a result, I found the following:

All Desoto County Schools 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:

Center Hill Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 15 excuses did not comply with district and/or school policies.

Overpark Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 15 did not contain enough information to actually validate the excused absence.

Lewisburg Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 19 did not contain enough information to actually validate the excused absence.



Desoto Central High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 did not have a valid excuse on file.

Pleasant Hill Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 21 did not have a valid excuse on file.

Southaven High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 59 did not contain enough information to actually validate the excused absence.

Southaven Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 35 did not have a valid excuse on file.

All remaining Desoto County schools are following policy regarding attendance and absenteeism.

### **Reporting of Suspensions**

1. I determined whether the school is following policy regarding the reporting of suspensions. As a result, I found the following:

Center Hill High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 suspensions was not coded as an unexcused absence, as required by law.

All remaining Desoto County schools did not have any suspensions.

### **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:

Center Hill Elementary is not following policy regarding the reporting of unexcused absences. Of the 3 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Center Hill Middle is not following policy regarding the reporting of unexcused absences. Of the 2 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Chickasaw Elementary is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence of students obtaining 5 or more unexcused absences, 1 was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Olive Branch High is not following policy regarding the reporting of unexcused absences. Of the 12 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Olive Branch Intermediate is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Olive Branch Middle is not following policy regarding the reporting of unexcused absences. Of the 6 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lewisburg Elementary is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence of students obtaining 5 or more unexcused absences, 1 occurrence was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lewisburg High is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences, 8 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Desoto Central High is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Desoto Central Middle is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Pleasant Hill Elementary is not following policy regarding the reporting of unexcused absences. Of the 5 occurrences of students obtaining 5 or more unexcused absences, 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Southaven Elementary is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Southaven High is not following policy regarding the reporting of unexcused absences. Of the 18 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 4 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Southaven Intermediate is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 6 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Southaven Middle is not following policy regarding the reporting of unexcused absences. Of the 30 occurrences of students obtaining 5 or more unexcused absences, 11 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 10 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Walls Elementary is not following policy regarding the reporting of unexcused absences. Of the 3 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lake Cormorant Elementary is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lake Cormorant High is not following policy regarding the reporting of unexcused absences. Of the 11 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Horn Lake High is not following policy regarding the reporting of unexcused absences. Of the 24 occurrences of students obtaining 5 or more unexcused absences, 8 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Horn Lake Intermediate is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Horn Lake Middle is not following policy regarding the reporting of unexcused absences. Of the 12 occurrences of students obtaining 5 or more unexcused absences, 2 of these occurrences were not reported to the school attendance officer after accumulating five (5) or more unexcused





absences; and 5 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Hope Sullivan Elementary is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported to the school attendance officer after accumulating five (5) or more unexcused absences.

Hernando Hills Elementary is not following policy regarding the reporting of unexcused absences. Of the 1 occurrence of students obtaining 5 or more unexcused absences, 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

All remaining Desoto County schools are following policy regarding the reporting of 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:

Lewisburg High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 2 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Desoto Central Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 2 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Desoto Central High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 2 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Desoto Central Middle attendance officer is not following policy regarding the reporting of unexcused absences. Of the 10 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempt made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Greenbrook Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.





Southaven Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 13 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 3 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 2 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Southaven High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 18 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Southaven Intermediate attendance officer is not following policy regarding the reporting of unexcused absences. Of the 8 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Horn Lake High attendance officer is not following policy regarding the reporting of unexcused absences. Of the 24 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 2 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences; and 3 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Hope Sullivan Elementary attendance officer is not following policy regarding the reporting of unexcused absences. Of the 4 occurrences of students obtaining 5 or more unexcused absences that were reported to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

All remaining Desoto County school attendance officers are following policy regarding the reporting of unexcused absences.

**Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12<sup>TH</sup> GRADE**

1. I determined whether graduation requirements are being met. As a result, I found the following:

All students selected at Center Hill High, Olive Branch High, Lewisburg High, Desoto Central High, Southaven High, Lake Cormorant High, Horn Lake High, and Hernando High met graduation requirements.

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



At Center Hill High, Olive Branch High, Lewisburg High, Desoto Central High, Southaven High, Lake Cormorant High, Horn Lake High, and Hernando High, all graduation records were complete.

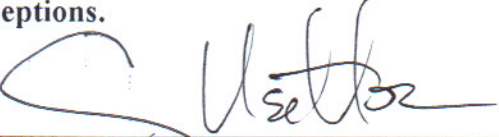
**Property Internal Controls**

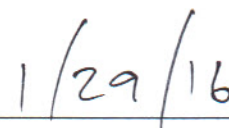
1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

Desoto County School District has written internal controls related to property but is not adhering to those controls. The inventory system/listing had the incorrect location for 11 out of 117 items reviewed.

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 my office, at **P.O. Box 956, Jackson, MS 39205; Attention: Paige Taylor, by 2/5/2016**. **If you do not respond within two weeks after this date, the response for the audit report will state that you chose not to respond.** If you have questions or comments, please feel free to contact me 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



# DESOTO COUNTY SCHOOLS

5 East South Street • Hernando, Mississippi 38632  
662-429-5271 • fax 662-429-4198 • Website: [www.desotocountyschools.org](http://www.desotocountyschools.org)

*"EXCELLENCE IS A COMMITMENT"*

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February 5, 2016

Ms. Paige Taylor  
Mississippi Office of the State Auditor  
P.O. Box 956  
Jackson, MS 39205-0956

Dear Ms. Taylor:

DeSoto County Schools is in the process of addressing the findings outlined in the 2015-2016 MSIS/ADA Audit. The district believes that a large number of the discrepancies listed in the audit findings were within the guidelines of both state and district policies, but were deemed as questionable by the auditor. As a result of the audit findings, the district will continue to evaluate its policy and procedures to ensure compliance with all state and federal mandates. The remainder of this document highlights procedural changes, new district initiatives and training modules that will be put in place immediately to ensure compliance with the findings highlighted in the MSIS/ADA audit.

**Student Enrollment:**

Revisions to board policies concerning residency procedures will be placed on the upcoming school board agenda. Once those policies have been board approved, small group trainings will be provided for all school support staff and administration. The trainings will be comprehensive and provide knowledge of the procedures and best practices necessary to meet the requirements for enrollment specified in all updated policies. A plan is also in place to conduct internal audits of student records as well as residency and attendance to ensure all documents provided by parents/guardians to satisfy the requirements set forth in School Board Policy.

**Student Attendance/Absenteeism:**

Small group trainings will be scheduled for all MSIS/ADA staff to review state and updated district policies regarding absences and excuses. District audits will be conducted to monitor excuses and absences. The district has reviewed and is updating policy concerning absences and excuses to adequately meet the state policy and law.

**Reporting of Suspensions:** (Center Hill High School)

Individual guidance has been communicated to all personnel involved in reporting suspensions at Center Hill High School. Trainings have been scheduled for all MSIS/ADA/Cohort staff regarding reporting of suspensions. District audits will be conducted to monitor the reporting of suspensions.

**School Attendance Reporting:**

1. *Reporting of unexcused absences:*

District School Board Policy is being restructured to assist with meeting the requirements of state law and policies. Small group trainings will be scheduled for all MSIS/ADA staff on new policies and procedures as outlined by state and district policies. All schools will email referrals to the State Attendance Officers after five or more unexcused absences. District audits will be conducted to monitor the reporting of unexcused absences.

2. *School Attendance Officer Reporting of Unexcused Absences:*

This item will be addressed by the MDE Office of Compulsory Attendance.

**Property Internal Controls:**

DeSoto County Schools was found to not be adhering to its internal controls on 11 out of 117 items, but we were actually in the midst of conducting our annual inventory check at that time. The inventory list had been sent to the schools on November 12, 2015, and the inventory lists were not due until February 1, 2016. We received notice in the mail on November 16, 2015 that we would be audited starting December 7, 2015. All assets chosen were identified and located during the audit.

Respectfully,

A handwritten signature in black ink, appearing to read 'Cory Uselton', with a long horizontal flourish extending to the right.

Cory Uselton  
Superintendent of Education