



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 18, 2015

East Jasper School District

Beginning on Tuesday, November 17, 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:

William J Berry Elementary School does have a written policy on enrollment requirements and procedures.

Heidelberg Junior High School does have a written policy on enrollment requirements and procedures.

Heidelberg High School does have a written policy on enrollment requirements and procedures.

2. I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:

Heidelberg High School is reporting the number of students enrolled accurately.

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

William J Berry Elementary School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 17 had missing, incomplete, or invalid proof of residency.

Heidelberg Junior High School is following policy regarding student enrollment.

Heidelberg High School is not following policy regarding student enrollment. Of the records reviewed, 3 out of 9 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 William J Berry Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.



At Heidelberg Junior High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Heidelberg High School, the selected student's information in the student package **is the same** as the information kept in the student's record.

Student Attendance/Absenteeism

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

William J Berry Elementary School does have a written policy on monitoring and reporting student absences.

2. I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:

William J Berry Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 3 did not contain enough information to actually validate the excused absence.

Reporting of Suspensions

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

William J Berry Elementary School did not have any suspensions.

Heidelberg Junior High School did not have any suspensions.

Heidelberg High School 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:

William J Berry Elementary School 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.

Heidelberg Junior High School is following policy regarding the reporting of unexcused absences.

Heidelberg High School did not have any occurrences of students obtaining 5 or more unexcused absences.



2. I determined whether the school attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:

William J Berry Elementary School attendance officer is following policy regarding the reporting of unexcused absences.

Heidelberg Junior High School attendance officer is following policy regarding the reporting of unexcused absences.

At Heidelberg High School, I was unable to determine compliance because no occurrences were reported to the school's attendance officer.

Graduation – THIS IS ONLY PERFORMED AT SCHOOLS WITH A 12TH GRADE

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

All students selected at Heidelberg High School met graduation requirements.

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

At Heidelberg High School, all graduation records were complete.

Property Internal Controls

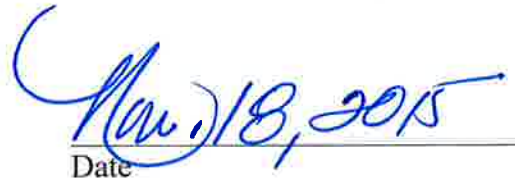
1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

East Jasper School District has written internal controls related to property and is adhering to those controls.

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 12/2/2015. 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

East Jasper Consolidated School District
Performance Audit Response

Student Enrollment

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

Corrective action: None, no findings

2. *I determined whether the number of students enrolled in school is being accurately reported. As a result, I found the following:*

Corrective action: None, no findings

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

Corrective action: Heidelberg Junior High School, None, no findings

Explanation: At Heidelberg High School and William J. Berry Elementary School we take great pride in maintaining accurate and complete records. At the beginning of each school year, as a component of annual student registration, we require parents to update all student information which includes residency. However, as the school year progresses, students may relocate or phone numbers may change. Therefore, requests are made to the parents for current, accurate information upon any changes. If we are unaware of such changes we are unable to update the student Cumulative records. Nonetheless, Heidelberg High School and William J. Berry will continue its tradition of maintaining accurate and complete records and will also more aggressively emphasize to parents and students the importance of updating student information as changes occur.

Corrective Action: All cumulative records are being re-examined to ensure that they include a copy of two proofs of residency. All documents must reflect a physical address. The street address of the designated road address must have the name of the parent/legal guardian listed. All documents for verification of address must be for the student's permanent address only. Documents of rental or other commercial property will not be acceptable. Post Office Boxes will not be acceptable. If necessary, we will conduct a home visit to verify this information.

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

Corrective action: None, no findings

Student Attendance/Absenteeism

1. *I determine whether there is a written policy on monitoring and reporting absence. As a result, I found the following:*

William J. Berry elementary school does have a written policy on monitoring and reporting student absences.

2. *I determined whether the school is following policy regarding attendance and absenteeism. As a result, I found the following:*

William J. Berry Elementary school is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 3 did not contain enough information to actually validate the excused absence.

Explanation: Our district policy states, “When students who are enrolled in grades K-12 are absent from school; upon the student’s return to school, a doctor’s excuse or a written statement signed by the parent/guardian verifying the absence **must be presented** to the office.”

Corrective action: *We take great pride in maintaining accurate student’s attendance records. If a student is absent from school and fail to present to the office a doctor’s excused or a written statement signed by the parent/guardian verifying the absence on the date of the student’s return to school, excuses are not accepted. Nevertheless, the staff will document a date on all excuses.*

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

William J. Berry Elementary School did not have any suspensions.

Heidelberg Junior High School did not have any suspensions.

Heidelberg High School did not have any suspensions.

Corrective action: None, no findings due to no out of school suspension at any schools

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:*

William J. Berry Elementary School is not following the policy regarding the reporting of unexcused absences. Of the 1 occurrence of student 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.

Corrective action: *We will comply with Mississippi Compulsory School Attendance Law and Policies regarding attendance reporting.*

2. *I determined whether the attendance officer is following policy regarding reporting of unexcused absences. As a result, I found the following:*

Corrective action: None, no findings

Graduation

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

All students selected at Heidelberg High School met graduation requirements.

Corrective action: None, no findings

2. *I determined whether all graduation records were completed. As a result, I found the following:*

At Heidelberg High School, all graduation record were complete.

Corrective action: None, no findings

Property Internal Controls

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

East Jasper School District has written internal controls related to property and is adhering to those controls.

Corrective action: None, no findings