



MISSISSIPPI OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING, AUDITOR

PERFORMANCE AUDIT DIVISION DISTRICT EXIT CONFERENCE

April 21, 2016

Pascagoula-Gautier School District

Beginning on Tuesday, March 29, 2016, 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:

Trent Lott Academy, Colmer Middle School, Pascagoula High School, Lake Elementary School, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, College Park Elementary, Singing River Academy, Martin Bluff Elementary, Jackson County Exceptional School, and Gautier Elementary School 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:

Gautier Elementary School is reporting the number of students enrolled accurately.

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

Trent Lott Academy, Colmer Middle School, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, Singing River Academy, Martin Bluff Elementary School, and Jackson County Exceptional School are following policy regarding student enrollment.

Pascagoula High School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 33 had missing, incomplete, or invalid proof of residency.

Lake Elementary School is not following policy regarding student enrollment. Of the records reviewed, 1 out of 5 had missing, incomplete, or invalid proof of residency.

College Park Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 10 had missing, incomplete, or invalid proof of residency.



Gautier Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 11 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 Trent Lott Academy, Colmer Middle School, Beach Elementary School, Gautier Middle School, College Park Elementary, Martin Bluff Elementary School the selected student's information in the student package **is the same** as the information kept in the student's record.

At Pascagoula High School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 3 out of 33 student's information **did not match** information in the student package.

At Lake Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 5 student's information **did not match** information in the student package.

At Jackson Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 10 student's information **did not match** information in the student package.

At Eastlawn Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 10 student's information **did not match** information in the student package.

At Cherokee Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 3 out of 8 student's information **did not match** information in the student package.

At Central Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 7 student's information **did not match** information in the student package.

At Arlington Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 4 out of 11 student's information **did not match** information in the student package.

At Gautier High School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 7 out of 25 student's information **did not match** information in the student package.

At Singing River Academy, 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 15 student's information **did not match** information in the student package.



At Gautier Elementary School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 1 out of 11 student's information **did not match** information in the student package.

At Jackson County Exceptional School, the selected student's information in the student package **is not the same** as the information kept in the student's record. Of the records reviewed, 4 out of 5 student's information **did not match** information in the student package.

Student Attendance/Absenteeism

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

Trent Lott Academy, Colmer Middle School, Pascagoula High School, Lake Elementary School, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, College Park Elementary, Singing River Academy, Martin Bluff Elementary, Jackson County Exceptional School, and Gautier Elementary School 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:

Trent Lott Academy, Colmer Middle School, Lake Elementary School, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, Singing River Academy, College Park Elementary, Martin Bluff Elementary School, Gautier Elementary School are following policy regarding attendance and absenteeism.

Pascagoula High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 3 out of 29 did not have a valid excuse on file.

Jackson County Exceptional School is not following policy regarding attendance and absenteeism. Of the absences reviewed, 6 out of 8 did not have a valid excuse on file.

Reporting of Suspensions

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

Trent Lott Academy, Colmer Middle School, Pascagoula High School, Lake Elementary School, Jackson Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, Singing River Academy, College Park Elementary, Martin Bluff Elementary School, Jackson County Exceptional School, and Gautier Elementary School did not have any suspensions.



Eastlawn Elementary School is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 out of 1 was not reported to the school attendance officer as it occurred.

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:

Trent Lott Academy, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Beach Elementary School, Arlington Elementary School, College Park Elementary, Martin Bluff Elementary School are following policy regarding the reporting of unexcused absences.

Colmer Middle School is not following policy regarding the reporting of unexcused absences. Of the 10 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.

Pascagoula High School is not following policy regarding the reporting of unexcused absences. Of the 15 occurrences of students obtaining 5 or more unexcused absences, 11 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lake Elementary is not following policy regarding the reporting of unexcused absences. Of the 2 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.

Central Elementary School 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 were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Gautier High School is not following policy regarding the reporting of unexcused absences. Of the 14 occurrences of students obtaining 5 or more unexcused absences, 3 of these occurrences were 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.

Gautier Middle School is not following policy regarding the reporting of unexcused absences. Of the 11 occurrences 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.

Singing River Academy is not following policy regarding the reporting of unexcused absences. Of the 12 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.

Gautier Elementary School is not following policy regarding the reporting of unexcused absences. Of the 9 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.

Jackson County Exceptional 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:

Trent Lott Academy, Colmer Middle School, Pascagoula High School, Lake Elementary School, Jackson Elementary School, Eastlawn Elementary School, Cherokee Elementary School, Central Elementary School, Beach Elementary School, Arlington Elementary School, Gautier High School, Gautier Middle School, College Park Elementary, Singing River Academy, Martin Bluff Elementary, Jackson County Exceptional School, and Gautier Elementary School's attendance officer is following policy regarding the reporting of unexcused absences.

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 Pascagoula High School and Gautier High School met graduation requirements.

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

At Pascagoula High School, all graduation records were not complete. Of the records reviewed, 12 out of 12 student's records reviewed did not have completed Summary of High School Units.

At Gautier High School, all graduation records were not complete. Of the records reviewed, 10 out of 10 of student's records reviewed did not have completed Summary of High School Units. Of the records reviewed, 1 out of 10 of students' records reviewed had incomplete Graduation Facts sections

Property Internal Controls

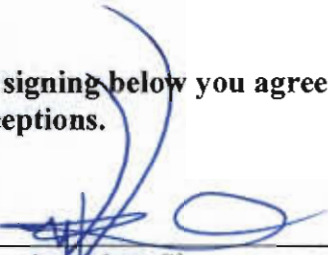
1. I determined whether the district has internal controls related to property and whether the district is adhering to those controls. As a result, I found the following:

My 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 1 out of 54 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 4/29/2016**. **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



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Website: www.pgsd.ms

April 26, 2016

Paige Taylor
P. O. Box 956
Jackson, MS 39205

Dear Ms. Paige Taylor:

The Pascagoula-Gautier School District had an audit performed March 29 – April 21, 2016. In response to the audit findings, PGSD has reviewed the information.

Student Information:

Student Enrollment records were reviewed. Five records were found with missing or incomplete proof of residency. This requirement has been reviewed with all personnel responsible for residency verification and will be reviewed again prior to registration for 2016-2017. All proof of residency will be complete and valid.

Student information was found not matching SAM and cumulative folder in 27 records. This requirement has been reviewed with all personnel responsible for cumulative folders and SAM. This information has been corrected and will be monitored on a regular basis.

Student Attendance/Absenteeism:

Excuses for absences were reviewed. It was found that 9 absences did not have proper documentation to be excused. This has been reviewed with attendance personnel and documentation will be available for all excused absences.

Reporting of Suspensions:

One suspension was not reported to the attendance officer. This was during a time when the attendance officer did not have a working fax machine. Suspensions were being emailed to her. The attendance clerk could not find the email in her inbox. All suspensions will have a hard copy filed when reported to attendance in the future.

School Attendance Reporting:

Twenty-seven occurrences of 5 or more unexcused absences were not reported to the attendance officer in the proper amount of time. This requirement has been reviewed with attendance personnel and schools have cross trained employees in this area. All occurrences of 5 or more unexcused absences will be reported immediately to the attendance officer.

Graduation:

Graduation records were not complete at the two high schools. Credit records are available on the label of grades for students. This requirement has been reviewed and corrected. All graduation records will be completed in the appropriate box on the cumulative folder.

Property Internal Controls:

One item was found in the incorrect location. The item had been moved to the hallway from the office. The correction has been made as to the location of the item. This will be monitored in the future.

All items found during the audit have been addressed with personnel and have been corrected. Measures have been put into place to ensure that these are monitored throughout the year. The Pascagoula-Gautier School District strives to be excellent in all areas.

Sincerely,

A handwritten signature in black ink, appearing to read 'WR', with a large, sweeping flourish extending upwards and to the right.

Wayne V. Rodolfich
Superintendent