



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

**PERFORMANCE AUDIT DIVISION**  
**DISTRICT EXIT CONFERENCE**

*October 30, 2015*

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**Pearl Public School District**

Beginning on Monday, October 26, 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:

Pearl Lower Elementary, Pearl Upper Elementary, Northside Elementary, Pearl Jr. High, and Pearl High 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:

Northside 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:

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

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

Northside Elementary School is not following policy regarding student enrollment. Of the records reviewed, 4 out of 22 had missing, incomplete, or invalid proof of residency.

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

Pearl High School is not following policy regarding student enrollment. Of the records reviewed, 8 out of 35 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 Pearl Lower 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 23 student's information **did not match** information in the student package.

At Pearl Upper Elementary School, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Northside 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 22 student's information **did not match** information in the student package.

At Pearl Jr. 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 28 student's information **did not match** information in the student package.

At Pearl 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, 4 out of 35 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:

Pearl Lower Elementary, Pearl Upper Elementary, Northside Elementary, Pearl Jr. High, and Pearl High Schools do 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:

Pearl Lower Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 17 did not contain enough information to actually validate the excused absence and 3 out of 17 excuses did not comply with district and/or school policies.

Pearl Upper Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 30 excuses did not comply with district and/or school policies.

Northside Elementary School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 23 did not contain enough information to actually validate the excused absence and 2 out of 23 excuses did not comply with district and/or school policies.

Pearl Jr. High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 20 excuses did not comply with district and/or school policies.



Pearl High School is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 64 excuses did not comply with district and/or school policies.

**Reporting of Suspensions**

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

Pearl Lower Elementary, Pearl Upper Elementary, Northside Elementary, Pearl Jr. High, and Pearl High 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:

Pearl Lower 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 to the school attendance officer after accumulating five (5) or more unexcused absences; and 1 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Pearl Upper Elementary School is following policy regarding the reporting of unexcused absences.

Northside Elementary School 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.

Pearl Jr. High School is not following policy regarding the reporting of unexcused absences. Of the 8 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 2 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Pearl High School is not following policy regarding the reporting of unexcused absences. Of the 7 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.

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

Pearl School District's attendance officer is 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 Pearl High School met graduation requirements.

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

At Pearl 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:

Pearl Public 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 3 out of 18 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 11/6/2015. 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 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

  
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Date





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# PEARL PUBLIC SCHOOL DISTRICT

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RAYMOND C. MORGIGNO, Ph.D.

SUPERINTENDENT OF SCHOOLS

P.O. Box 5750 • PEARL, MS 39288-5750  
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## State Audit Exit Report Findings

Pearl Public School District

November 6, 2015

### *Student Enrollment*

1. No findings
2. No findings
3. PLE, NSE, PUE, PJHS, and PHS were found to be out of compliance with state policy related to student residency records. I partially disagree with this finding as PPSD policy requires a copy of the lease. It requires the names to be printed on the lease but doesn't specify a signature. I do agree that it makes sense to have a copy of the signature page. PPSD will now ensure that the copy of the lease turned in shows not only the printed names, but the signatures of the landlord and lease holder.
4. PLE, NSE, PJHS, and PHS were found to be out of compliance with state policy related to student records. In 3 of 23 records reviewed at PLE, 3 of 22 records reviewed at NSE, 7 of 28 records reviewed at PJHS, and 4 of 35 records reviewed at PHS, student cumulative records information (specifically, parent contact telephone numbers) did not match student records information in the district's student information system (SAM). Upon investigation, it was found that the parent contact information of the students in question was in SAM, just on a different screen than was used by the auditors. Therefore, we respectfully disagree with this finding. However, we have reached out to Central Access, the company that provides SAM and have asked that they link all numbers for the students on one page so districts do not run into this issue during audits.

### *Student Attendance/Absenteeism*

1. No findings
2. PLE, NSE, PUE, PJHS, and PHS were found to be out of compliance with school policy regarding attendance and absenteeism. At PLE, 3 of 17 excuses were not in compliance. One issue was that the parents were arguing over the name of a student so the parent wrote in a different name than the student's legal name on the excuse. That parent was contacted and that issue was fixed. For NSE, 1 out of 23 excuses did not contain enough information to validate the excused absence and 2 out of 23 excuses did not comply with district or school policies. To address this, we have reminded parents that dates must be on the excuse when a student is absent and also reminded secretaries to ensure that parents list the reason when they are checking their child out of school. At PUE, 2 of 30 excuses were not in compliance because the parent did not have the date on the excuse. Again, reminders have been given to parents to ensure that the date goes on the excuse. At PJHS, 4 of 20 excuses did not comply with district policies because they failed to mark the reason for checkout. At PHS, 9 of 64 students regarding absenteeism was found out of compliance because they failed to either put the date on the written excuse or list the reason for checkout. Parents at all schools have since been reminded to include the date on any excuse and also secretaries have been reminded to ensure that the parents list the reason for a student checkout.

### *Reporting of Graduation*

1. No findings.
2. No findings.



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### *School Attendance Reporting*

1. PLE, NSE, PJHS, and PHS were found to be out of compliance with state law related to reporting unexcused absences. 1 out of 2 students at PLE were not turned in to the attendance officer in a timely manner. 2 out of 2 students at NSE were not turned in to the attendance officer in a timely manner, 3 out of 8 students at PJHS were not turned in to the attendance officer in a timely manner, and 2 out of 7 students at PHS were not turned in to the attendance officer in a timely manner. The law reads to report to the attendance officer after accumulating 5 or more unexcused absences "in a timely manner," which is defined by state law as "within two (2) school days or within five (5) calendar days, whichever is less" (Section 37-13-91(6)). Each school had been turning their students that had 5 or more unexcused absences over to the attendance officer on a set day of the week. This sometimes did not meet the 48 hour window. PPSD has made the procedural corrections necessary to fix this problem. Schools will send a daily report to the attendance officer of students with 5 or more unexcused absences.
2. No findings

### *Reporting of Suspensions*

1. No findings

### *Property Internal Controls*

1. PPSD was found to not be adhering to its internal controls on 3 out of 18 items at PJHS. We respectfully disagree with this finding as the 3 items were on the inventory list that PPSD had and in the room that PPSD's list showed it to be in. The finding was that the assets were in a different room than the auditor's list showed. In researching, PPSD has an electronic system that allows asset changes within the building. The system allows Intra-building changes to be handled by the building asset manager. The school asset manager keeps track of which room the asset is in. Again, the district list and school list matched, but the auditors list from MDE was not updated.

I would like to thank you and your team for the work that you did on the audit and appreciate your time and comments. Please do not hesitate to contact me if I can be of any further assistance.

Sincerely,

Raymond C. Morgigno, Ph.D.  
Superintendent, Pearl Public School District  
(601) 932-7916