



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

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

*November 13, 2015*

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**Petal School District**

Beginning on Monday, November 9, 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:

Petal Primary, Petal Elementary, Petal Upper Elementary, Petal Middle, and Petal High Schools do 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:

Petal Upper 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:

Petal Primary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 31 had missing, incomplete, or invalid proof of residency.

Petal Elementary School is not following policy regarding student enrollment. Of the records reviewed, 2 out of 19 had missing, incomplete, or invalid proof of residency.

Petal Upper Elementary, Petal Middle, and Petal High Schools are following policy regarding student enrollment.

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 Petal Elementary, Petal Middle, and Petal High Schools, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Petal Primary 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, 2 out of 31 student's information **did not match** information in the student package.



At Petal Upper 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, 2 out of 18 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:

Petal Primary, Petal Elementary, Petal Upper Elementary, Petal Middle, and Petal 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:

Petal Primary, Petal Elementary, Petal Upper Elementary, Petal Middle, and Petal High 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:

Petal Primary, Petal Elementary, Petal Upper Elementary, Petal Middle, and Petal 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:

Petal Primary, Petal Elementary, Petal Upper Elementary, Petal Middle, and Petal High 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:

Petal School District's attendance officer is following policy regarding the reporting of unexcused absences at Petal Elementary, Petal Middle, and Petal High Schools. However, at Petal Primary School and Petal Upper Elementary School, the 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 by Petal Primary to the attendance officer, 1 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences, and of the 3 occurrences of students obtaining 5 or more unexcused absences that were reported by Pearl Upper Elementary School 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.



**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 Petal High School met graduation requirements.

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

At Petal 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:

Petal 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 11/20/2015.** **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, 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.**

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Superintendent Signature

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Date



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All students selected at Petal High School met graduation requirements.

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Petal 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 11/20/2015. 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, 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

# PETAL SCHOOL DISTRICT

www.petalschools.com

## DISTRICT STAFF

Dr. Matthew L. Dillon  
Superintendent

Andy Schoggin  
Chief Operations Officer

Stephanie Brewer  
Assistant Superintendent

Dr. Dede Smith  
Assistant Superintendent

Marcus Boyles  
Athletic Director and  
Head Football Coach

Katie Charleville  
Special Services Supervisor

Nadine Coleman  
Director of Center for  
Families and Children

Daniel M. Dillistone  
Director of Child Nutrition

Walter Farris  
Director of Maintenance

Gavin Guy  
Police Chief

Bill Lott  
Transportation Administrator

John Rector  
Director of Technology

Margaret Tynes  
Director of Human Resources  
and Federal Programs

William Wheat  
Chief Financial Officer

**ATHLETIC DEPARTMENT**  
**PETAL HIGH SCHOOL**  
1145 Highway 42 East  
Petal, MS 39465  
Phone: 601-545-1255  
Fax: 601-582-8369



November 17, 2015

Mississippi Office Of The State Auditor  
Attn: Paige Taylor  
P. O. Box 956  
Jackson, MS 39205

Dear Ms. Taylor,

The week of November 9<sup>th</sup> Keyla Bradford conducted an audit of student and personnel data transmitted to the Mississippi Department of Education for the accuracy of the data. You will find attached a copy of her findings along with my response to correction actions.

### Student Enrollment

3. Petal Primary School – Complete proof of residency has been obtained for the 2 students missing both or partial proofs. Copies are attached for [REDACTED] and [REDACTED]. Attachment 1

3. Petal Elementary School – Complete proof of residency has been obtained for the 2 students missing proofs. Copies are attached for [REDACTED] and [REDACTED]. Attachment 2

4. Petal Primary School – All information in the student package has been corrected to match the information kept in the student's record. Copies are attached for the 2 students with mismatched information. [REDACTED]. Attachment 3

4. Petal Upper Elementary School – All information in the student package has been corrected to match the information kept in the student's record. Copies are attached for the 2 students with mismatched information. [REDACTED] and [REDACTED]. Attachment 4

If you have any questions or concerns about our responses please let me know.

Sincerely,

Georgia Shows  
Primary MSIS Contact

Matthew L. Dillon, Ph.D.  
Superintendent of Schools