



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

March 4, 2016

Tupelo School District

Beginning on Monday, February 8, 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:

All Tupelo 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:

Rankin Elementary is not reporting the number of students enrolled accurately. The enrollment report run on February 22, 2016 shows 394 students enrolled, and the head count performed on February 22, 2016 shows 395 students enrolled.

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

Carver Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 9 had missing, incomplete, or invalid proof of residency.

Milam Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 16 had missing, incomplete, or invalid proof of residency.

Parkway Elementary is not following policy regarding student enrollment. Of the records reviewed, 3 out of 12 had missing, incomplete, or invalid proof of residency.

Pierce Street Elementary is not following policy regarding student enrollment. Of the records reviewed, 1 out of 11 had missing, incomplete, or invalid proof of residency.

Thomas Street Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 13 had missing, incomplete, or invalid proof of residency.

Joyner Elementary is not following policy regarding student enrollment. Of the records reviewed, 6 out of 14 had missing, incomplete, or invalid proof of residency.



Lawndale Elementary is not following policy regarding student enrollment. Of the records reviewed, 4 out of 11 had missing, incomplete, or invalid proof of residency.

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

Tupelo Middle is not following policy regarding student enrollment. Of the records reviewed, 5 out of 32 had missing, incomplete, or invalid proof of residency.

Rankin Elementary is not following policy regarding student enrollment. Of the records reviewed, 5 out of 12 had missing, incomplete, or invalid proof of residency.

Tupelo High is not following policy regarding student enrollment. Of the records reviewed, 19 out of 57 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 Carver Elementary, Milam Elementary, Parkway Elementary, Joyner Elementary, Lawhon Elementary, Pierce Street Elementary, Tupelo High, Thomas Street Elementary, and Tupelo Middle, the selected student's information in the student package **is the same** as the information kept in the student's record.

At Lawndale 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 11 student's information **did not match** information in the student package.

At Rankin 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, 5 out of 12 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:

All Tupelo 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:

Carver Elementary, Joyner Elementary, Rankin Elementary, Parkway Elementary, and Thomas Street Elementary are following policy regarding attendance and absenteeism.

Milam Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 4 out of 15 excuses did not comply with district and/or school policies.



Lawhon Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 8 did not have a valid excuse on file.

Lawndale Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 2 out of 5 did not contain enough information to actually validate the excused absence.

Pierce Street Elementary is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 9 out of 11 excuses did not comply with district and/or school policies; and 1 out of 11 did not have a valid excuse on file.

Tupelo Middle is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 1 out of 20 excuses did not comply with district and/or school policies; and 1 out of 20 did not have a valid excuse on file.

Tupelo High is not following policy regarding attendance and absenteeism. Of the excuses reviewed, 6 out of 31 excuses did not comply with district and/or school policies; and 15 out of 31 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:

Lawhon Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 was not reported to the school attendance officer as it occurred, and it was not coded as an unexcused absence, as required by law.

Lawndale Elementary is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 1 was not reported to the school attendance officer as it occurred; and it was not coded as an unexcused absence, as required by law.

Tupelo Middle is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 2 were not reported to the school attendance officer when they occurred, and 2 were not coded as an unexcused absence, as required by law.

Tupelo High is not following policy regarding the reporting of suspensions. Of the suspensions reviewed, 6 out of 6 were not reported to the school attendance officer as they occurred; and 5 out of 6 suspensions were not coded as an unexcused absence, as required by law.

Carver Elementary, Milam Elementary, Parkway Elementary, Joyner Elementary, Rankin Elementary, Pierce Street Elementary, and Thomas Street Elementary 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:



Carver Elementary 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 in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Milam Elementary is not following policy regarding the reporting of unexcused absences. Of the 6 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.

Parkway 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.

Thomas Street Elementary 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.

Joyner 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 in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lawhon Elementary is not following policy regarding the reporting of unexcused absences. Of the 8 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 3 of these occurrences were not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.

Lawndale 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 to the school attendance officer after accumulating five (5) or more unexcused absences.

Tupelo Middle is not following policy regarding the reporting of unexcused absences. Of the 11 occurrences of students obtaining 5 or more unexcused absences, 6 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.

Rankin Elementary is not following policy regarding the reporting of unexcused absences. Of the 4 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 1 of these occurrences was not reported in a timely manner, as specified by law, after accumulating five (5) or more unexcused absences.



Tupelo High is not following policy regarding the reporting of unexcused absences. Of the 30 occurrences of students obtaining 5 or more unexcused absences, 12 of these occurrences were 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.

Pierce Street Elementary is 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:

Carver Elementary's 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.

Parkway Elementary's attendance officer is not following policy regarding the reporting of unexcused absences. Of the 3 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.

Thomas Street Elementary's attendance officer is not following policy regarding the reporting of unexcused absences. Of the 9 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 2 had no documentation of a petition being filed in court after the student accumulated 12 unexcused absences, as required by law.

Joyner Elementary's 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.

Lawhon Elementary's 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 attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Tupelo 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, 6 had no attempts made to secure enrollment and/or attendance after accumulating five (5) or more unexcused absences.

Milam Elementary, Lawndale Elementary's Rankin Elementary's, Tupelo Middle's, and Pierce Street Elementary'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:

At Tupelo High, not all students selected met graduation requirements. Of the records reviewed, 1 out of 22 did not earn the minimum number of Carnegie units.

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

At Tupelo High, all graduation records were complete.

Textbooks

1. I determined whether the district has obtained proper licenses and publisher permissions for all electronic resources utilized by the district. As a result, I found the following:

Tupelo School District does have the proper licenses and publisher permissions for all electronic resources utilized by the district.

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:

Tupelo School District has written internal controls related to property but is not adhering to those controls. 2 out of 36 items reviewed did not follow the district's internal control procedures; and the inventory system/listing had the incorrect location for 1 out of 36 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 3/4/2016**. **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

March 8, 2016

Dear Ms. Odom,

Beginning on Monday, February 8, 2016, you performed a review of the accuracy and reliability of student and personnel data transmitted to the Mississippi State Department of Education from the Tupelo Public School District. On Friday March 4, 2016, you reported your findings to me. The following are my comments and responses to your review of our data.

Student Enrollment

- At Rankin Elementary, the enrollment report on February 22, 2016 showed 394 students. The head count was 395. On February 21, a student registered new to the school. The student's registration information was entered in the student management system on February 22 and uploaded to MSIS in the February upload. Attached is a screenshot showing that we now have ownership of the student in MSIS.
- District Board Policy JBC School Admission is attached for review. Students who live with their parents in the residence of a non-parent will have a current affidavit in their cumulative folders plus the necessary proofs of residency. Tuition students will not be required to have proofs of residency but will maintain a current release from their home district. Students' folders will be purged of past proofs of residency, and only current proofs will be retained in the cumulative folders. The records reviewed during the audit will have complete and valid proofs of residency. Those records are located at Carver Elementary, Milam Elementary, Parkway Elementary, Pierce Street Elementary, Thomas Street Elementary, Joyner Elementary, Lawndale Elementary, Lawhon Elementary, Tupelo Middle School, Rankin Elementary, and Tupelo High School.
- At Lawndale and Rankin schools, the selected records have been updated to match the student package information.

Student Attendance/Absenteeism

- District Board Policy JBD Attendance, Tardiness and Excuses is attached for review. On March 8, 2016, the policy was revised to reflect requirements of 3 parental excuses, which include the child's name and the dates absent. Excuses are to be turned in to the school within two days of the student's return to school.

Reporting of Suspensions

- Students who are identified as being a threat to himself or others will be coded as suspended rather than placed on administrative leave.

Lawhon Elementary, Lawndale Elementary, Tupelo Middle, and Tupelo High schools will report suspensions for a student who is a threat to himself or others to the attendance officer as they occur. Suspensions for a student considered being a danger to himself or others will be coded as unexcused absences.

- All suspensions will be reported to the attendance officer as they occur and will be marked as unexcused absences. Suspensions will be uploaded daily to MSIS.

School Attendance Reporting

- District Board Policy JBD Attendance, Tardiness and Excuses is attached for review. On March 8, 2016, the policy was revised to reflect that parents must substantiate in writing the excused absence within 2 school days of the absence. Unexcused absences are to be uploaded every Tuesday and Thursday to ensure that five or more unexcused absences are reported in MSIS within five calendar days.

Graduation

- The attached form documents the parent's request for a DISTRICT 21 graduation request. The form also documents the principal's approval.
- The student at Tupelo High School's documentation for credit recovery is attached. His transcript is attached showing that he has met the requirements of credits and mandated state tests.
- DISTRICT policy JR states "cumulative folders may be destroyed by order of the Board in not less than five (5) years after the permanent record of the pupil has become inactive and transferred to the central depository of the District".

Property Internal Controls

- The computer at Joyner was removed from the fixed asset list in February. The minutes and listing from that board meeting are attached.
- The security camera at Milam has been tagged. See picture attached.
- The transfer documentation is complete for the item noted during your review.

Thank you for discussing the audit results with my staff and me. I appreciate being able to respond with our plans and actions for addressing your review.

Sincerely,



Gearl Loden, Ph. D.