



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

February 17, 2010

Benton County School District

Beginning on Monday, February 15, 2010, the Office of the State Auditor's Performance Audit Division (PAD) performed a limited review of the accuracy and reliability of student 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:

Ashland Elementary 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:

Ashland Elementary 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:

Ashland Elementary is not following policy regarding student enrollment. Of the records reviewed, *11* out of *16* records had missing, incomplete, or invalid proof of residency. *1* out of *16* records had missing, incomplete, or invalid proof of immunization. *1* out of *16* records had missing, incomplete, or invalid proof of age.

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

At *Ashland 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, *4* out of *16* student's address **did not match** information in the student package. Of the records reviewed, *9* out of *16* student's telephone **did not match** information in the student package. Of the records reviewed.

5. I determined whether the total number of students enrolled on the enrollment report from the student package matches the total number of students on the Student Roster Holding Area Report from MSIS. As a result, I found the following:



At *Ashland Elementary*, the total number of students enrolled on the enrollment report from the student package **matches** the total number of students on the Student Roster Holding Area Report from MSIS.

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:

Ashland Elementary 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:

Ashland Elementary is not following policy regarding attendance and absenteeism. Of the records reviewed, 3 out of 5 excuses did not comply with district and/or school policies.

3. I determined whether the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package matches the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS. As a result, I found the following:

At *Ashland Elementary*, the total number of excused, unexcused, and total absent students on the student attendance or absentee report from the student package **matches** the total number of excused, unexcused, and total absent students on the Holding Area Student Absences Report from MSIS.

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:

Ashland Elementary is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 4 students reviewed 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:

Ashland Elementary attendance officer is following policy regarding the reporting of unexcused absences.

Reporting of Suspensions

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

Ashland Elementary did not have any suspensions to report to the school attendance officer.



Student Transfers

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

Ashland Elementary is following policy regarding transfers.

Student Withdrawals

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

Ashland Elementary is following policy regarding withdrawals.

2. I determined whether the school is following policy regarding transfer requests. As a result, I found the following:

Ashland Elementary is following policy regarding transfer requests.

Report Submission

1. I determined whether all final student package reports were transmitted to MSIS by the deadline established by MS Department of Education. As a result, I found the following:

At *Ashland Elementary*, all final student package reports were submitted by the deadline established by MS Department of Education.

Fixed Assets

1. I determined whether the school/district is following policy regarding the management of fixed assets. As a result, I found the following:

District Fixed Assets

Benton County School District is following policy regarding the management of fixed assets.

School Fixed Assets

Ashland Elementary is following policy regarding the management of fixed assets.

Data Collection Policy

1. I determined whether the school district has a formal data collection policy manual that is reflective of the policies and procedures of its district. As a result, I found the following:

Benton County School District does not have a formal data collection policy manual that is reflective of the policies and procedures of its district.



Mississippi Employment Protection Act (E-Verify)

1. I determined whether the school district is in compliance with the Mississippi Employment Protection Act. As a result, I found the following:

Benton County School District was not in compliance with the Mississippi Employment Protection Act as of July 1, 2008.

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 me, at P.O. Box 1151, Ackerman, MS 39735, **within one week from today**. If you have questions or comments, please feel free to contact myself 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

Benton County Schools

Preparing Every Child. Every Day. For LIFE!

Physical Address

31 Main Street South
Ashland, MS 38603
Phone (662) 224-6252

Mailing Address

P.O. Box 247
Ashland, MS 38603
Fax (662) 224-3607



www.benton.k12.ms.us

Patrick Washington, Superintendent

DATE: April 1, 2010

TO: Office of the State Auditor
501 N. West Street
Suite 801, Woolfolk Building
Jackson, MS 39201

FROM: Patrick Washington
31 Main Street
Ashland, MS 38603

RE: Audit Response

Dear Ms. Odom,

This letter serves as a formal response from the Benton County School District in regards to the findings from the audit that was done on February 17, 2010.

Finding 1: Student Enrollment

Ashland Elementary was not following policy regarding student enrollment records.

Response: As of February 22, 2010 student records have been updated for accuracy. We have established a system in which a designee by the administrator will check records for accuracy at least once per semester. Additionally, the district will have a mandatory registration for the August 2010-2011 school year to have all parents update their information to ensure accuracy.

Finding 2: Student Attendance/Absenteeism

Ashland Elementary was not following attendance policy.

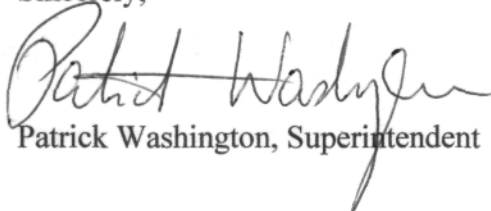
Response: All schools are following the district adopted policy on reporting absenteeism and tardiness. The challenge of being in compliance with this issue is not related to documenting absences but doing it in a "timely" manner which is directly linked to the ability of our attendance officer and schools to investigate the matter and then report it so it can be properly documented; however, our schools are currently in compliance.

Finding 3: Mississippi Employment Protection Act (E-Verify)

Response: As of February 10, 2010 Benton County Schools in compliance with E-Verify.

Please contact me if there are any additional questions or concerns related to this response.

Sincerely,



Patrick Washington, Superintendent