



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

PERFORMANCE AUDIT DIVISION
DISTRICT EXIT CONFERENCE

November 11, 2009

Noxubee County School District

Beginning on Tuesday, November 03, 2009, 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:

Earl Nash Elementary School does have a written policy on enrollment requirements and procedures.

Noxubee County High School 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:

Earl Nash Elementary School is reporting the number of students enrolled accurately.

Noxubee County High School is not reporting the number of students enrolled accurately. The enrollment report ran on *November 10, 2009* shows 616 children enrolled, and the head count performed on *November 10, 2009* shows 606 enrolled.

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

Earl Nash Elementary School is not following policy regarding student enrollment. Of the records reviewed, 7 out of 23 records had missing, incomplete, or invalid proof of residency.

Noxubee County High School is not following policy regarding student enrollment. Of the records reviewed, 29 out of 31 records had missing, incomplete, or invalid proof of residency. 1 out of 31 records reviewed did not have a proper maintained cumulative record folder.



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 Earl Nash 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, 12 out of 23 student's telephone **did not match** information in the student package.

At Noxubee County 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, 15 out of 31 student's address **did not match** information in the student package. Of the records reviewed, 19 out of 31 student's telephone **did not match** information in the student package.

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 Earl Nash Elementary School, 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.

At Noxubee County High School, 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:

Earl Nash Elementary School does have a written policy on monitoring and reporting student absences.

Noxubee County High School 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:

Earl Nash Elementary School is not following policy regarding attendance and absenteeism. Of the records reviewed, 1 out of 54 excuses did not comply with district and/or school policies. Of the records reviewed, 2 out of 54 did not have a valid excused on file.

Noxubee County High School is not following policy regarding attendance and absenteeism. Of the records reviewed, 56 out of 72 did not have a valid excused on file.



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 Earl Nash Elementary School, 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.*

At Noxubee County High School, I was unable to determine if the totals number of excused, unexcused, and total absent matched the absent report from the student package to the Holding Area Student Absences Report from MSIS due to the design of the software.

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:

Noxubee County High School, 1 out of 10 students selected did not meet graduation requirements.

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

At Noxubee County High School, all graduation records were complete.

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:

Earl Nash Elementary School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 3 out of 5 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 2 out of 5 students reviewed were not reported in a timely manner as specified by law after accumulating five (5) or more unexcused absences.

Noxubee County High School is not following policy regarding the reporting of unexcused absences. Of the records reviewed, 12 out of 14 students reviewed were not reported to the school attendance officer after accumulating five (5) or more unexcused absences; 1 out of 14 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:

Earl Nash Elementary School attendance officer is following policy regarding the reporting of unexcused absences.



Noxubee County High School 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:

Earl Nash Elementary School is not following policy regarding the reporting of suspensions. Of the records reviewed, 2 out of 2 students' suspensions reviewed were not reported to the school attendance officer when they occurred.

Noxubee County High School is not following policy regarding the reporting of suspensions. Of the records reviewed, 25 out of 26 students' suspensions reviewed were not reported to the school attendance officer when they occurred. Of the suspensions reviewed, 7 out of 26 were not **reported** as an unexcused absence as required by law.

Student Transfers

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

Earl Nash Elementary School is following policy regarding transfers.

Noxubee County High School 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:

Earl Nash Elementary School is following policy regarding withdrawals.

Noxubee County High School is following policy regarding withdrawals.

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

Earl Nash Elementary School is not following policy regarding transfer requests. Of the records reviewed, 3 out of 3 transfer requests were not on school district letter head as required by the MDE policy.

Noxubee County High School is not following policy regarding transfer requests. Of the records reviewed, 3 out of 3 transfer requests were not on school district letter head as required by the MDE policy.



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 Earl Nash Elementary School, all final student package reports were not submitted by the deadline established by MS Department of Education. Of the records reviewed, 1 out of 1 transmittal was not submitted by the deadline established by MS Department of Education.

At Noxubee County High School, all final student package reports were not submitted by the deadline established by MS Department of Education. Of the records reviewed, 1 out of 1 transmittal was not 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

Noxubee County School District is not following policy regarding the management of fixed assets. Of the records reviewed, 8 out of 43 items selected were not located.

School Fixed Assets

Earl Nash Elementary School is not following policy regarding the management of fixed assets. Of the records reviewed, 10 out of 48 items selected were not located.

Noxubee County High School is not following policy regarding the management of fixed assets. Of the records reviewed, 11 out of 54 items selected were not located.

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:

Noxubee County School District does have a formal data collection policy manual that is reflective of the policies and procedures of its district.

Mississippi Employment Protection Act (E-Verify)

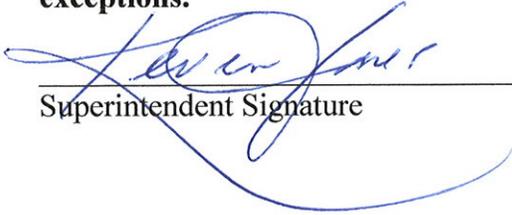
1. I determined whether the school district is in compliance with the Mississippi Employment Protection Act. As a result, I found the following:

Noxubee 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 11183, Jackson, MS 39283, 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

11-11-09

Date



Kevin Jones, Ed. D.
Superintendent of Education

Noxubee County School District

P.O. Box 540
Macon, Mississippi 39341
Phone: (662) 726-4527 or 726-4583
www.noxcnty.k12.ms.us

Earl Stewart, Chairperson
Albert Williams, Vice Chairperson
Essie Spencer, Secretary
Hazel Johnson, Board Member
Narvel Coleman, Board Member

Joann Grassaree
Secretary

December 7, 2009

RECEIVED DEC 16 2009

Office of the State Auditors
Attn: Earline Stewart
P. O. Box 11183
Jackson, MS 39283

RE: Responses to Audit Findings

Number of Students being Accurately Reported:

- Noxubee County High School

We most recently purchased a new computerized student data package (Power School). We now have worked all of the bugs out of this system and corrected the attendance piece of the data package. We now can accurately count all students.

Proof of Residency

Earl Nash as well as Noxubee County High School corrected all proofs of (two current) residency. All documentation is now on file (Earl Nash 7 of 23 records-High School 29 of 31 records).

- Selected students

Information in student package is the same as the information kept in student's record:

Phone Numbers

Earl Nash 12 of 23, High School 15 of 31 (address) 19 phone numbers. Earl Nash as well as Noxubee High School has crossed checked all phone numbers as well as addresses. Phone number as well as addresses have been updated. All information in the student data package now match cumulative records.

Student Absenteeism

Earl Nash 1 out of 54 excuses did not comply with Policy

Earl Nash 2 out of 54 no valid excuse on file

High School 56 out of 76

The High School found the file that contained excuses. However five of the students in question did not enroll. All information has since been corrected or updated.

We have reviewed district policy with Administrators (December 1, 2009). We will also email the policy to all staff members. Procedures are now in place for secretaries, parent coordinators and principals to follow. All excuses must be signed, dated and given to the school secretary upon return to school. Students returning to school with no excuse or excuses that do not conform to policy are noted as unexcused. All excuses are kept on file in the administrator's office. All excuses are filed by the secretary.

Explanation of Five High School Students

The school district has a Credit Recovery Policy in policy as approved by MDE. The school policy also states that students achieving proficiency on state exam and a grade average of 67 are considered as passing.

Graduation

68 Policies

School Attendance Reporting

The Policy of reporting unexcused absences have been reviewed with Administrators (December 1, 2009). The Policy has been e-mailed to all staff. Principals and parents coordinators at each school have been "tasked" to report students who have accumulated five or more absences to the attendance officer. The attendance officer will be called immediately. Reports will be faxed and e-mailed to the attendance office ASAP immediately followed by phone. The attendance will be given password access to view our system after immediate phone notification by principal or parent coordinator.

Past Policy was to report to the attendance officer on a weekly basis. We have since corrected this practice. Reports are sent as soon as days have accumulated.

Reporting Suspension

All principals have reviewed the policy of reporting suspension to the attendance officer (December 1, 2009). All school counselors, secretaries and parent coordinators have all been made aware of the reporting requirements. The school attendance officer has also scheduled a focus faculty meeting with all schools to reiterate policy and practice.

Student Withdrawals Transfer Request

The School District will update its transfer request policy. The policy to be adopted at the December 7, 2009 board meeting will reflect the following:

- A standard form on District letterhead
- All transfers to the district must be on school district letterhead. Those transfers not on appropriate letterhead will be requested to get an official transfer on district letter head prior to enrollment in the Noxubee County School District.

Report Submission

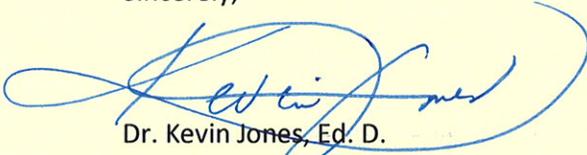
The school district most recently purchased a new computerized student data package (power School). Many elements were not compatible with MDE. Several bugs had to be worked out. We have worked all "bugs" out of the system. The student level data package is now compatible with MDE. All reports will be submitted in a timely manner.

Fixed Assets

Several pieces of equipment have been located. Those items that could not be located affidavits have been made. The affidavits have been placed on the December 7, 2009 school board agenda.

If additional information is needed please do not hesitate to request it.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Jones", with a large, sweeping flourish that extends to the right and loops back under the name.

Dr. Kevin Jones, Ed. D.
Superintendent of Education

CC: Keyla Bradford, Project Manager



Kevin Jones, Ed. D.
Superintendent of Education

Noxubee County School District

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Albert Williams, Vice Chairperson
Essie Spencer, Secretary
Hazel Johnson, Board Member
Narvel Coleman, Board Member

Joann Grassaree
Secretary

Memorandum

To: Dr. Kevin Jones, Superintendent of Education
From: Reberta Duck, Fixed Assets Coordinator
Date: November 18, 2009
Re: State Audit Follow-up

During our recent State Fixed Asset Audit there were several items missing at the Central Office. The items and follow-up responses are listed below.

Storage

- 1732 Printer
This item could not be located.

Federal Program Director

- 2835 35 mm Camera
This item could not be located.

Family First

- 3702 Computer
This item could not be located.

Business Office

- 4083 Printer
This item could not be located

Title I Office

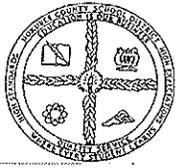
- 7032 Digital Dock
This item could not be located.

Admin

- 7384 Desk
This item could not be located.
- 7460 19" Flat Panel Monitor
This item could not be located.

SPED

- 3867 Computer Work Center
This item was deleted on November 2, 2009.



Kevin Jones, Ed. D.
Superintendent of Education

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Secretary

Memorandum

To: Dr. Kevin Jones, Superintendent of Education

From: Reberta Duck, Fixed Assets Coordinator

Date: November 18, 2009

Re: State Audit Follow-up

During our recent State Fixed Asset Audit there were several items missing at Earl Nash Elementary School. The items and follow-up responses are listed below.

Cafeteria

- 1047 Food warming cabinet
This item could not be located, it was deleted and discarded many years ago but it was never removed from inventory.
- 1061 Convection Steamer
This item could not be located, it was deleted and discarded many years ago but it was never removed from inventory.
- 1074 Milk Cooler
This item could not be located; it was located behind the cafeteria and was removed by maintenance.

Bookroom

- 1201 Transparency Maker
This item could not be located.

6-A

- 1735 VCR
This item could not be located.

1-B

- 2166 Computer
This item could not be located.

Parent Coordinator

- 3727 Computer System

This item was located in the closet in the Parent Coordinator's Office.

Computer Lab

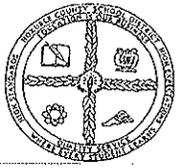
- 4017 Computer System

This item could not be located.

Lounge

- 3985 Refrigerator

This item was deleted on 9/8/09 but was inadvertently left out of the minutes.



Kevin Jones, Ed. D.
Superintendent of Education

Noxubee County School District

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Secretary

Memorandum

To: Dr. Kevin Jones, Superintendent of Education
From: Reberta Duck, Fixed Assets Coordinator
Date: November 18, 2009
Re: State Audit Follow-up

During our recent State Fixed Asset Audit there were several items missing at Noxubee County High School. The items and follow-up responses are listed below.

Remedial Ed

- 2064 Computer
This item was deleted on July 20, 2009 but was inadvertently left out of the minutes.

Unknown

- 2669 Printer
This item could not be located.
- 5370 Digital Camera
This item could not be located.

C-119

- 3684 Computer System
This item was located in Room C-119.

C-116

- 3870 Laptop
This item was located in Room C-116.
- 6269 Computer System
This item could not be found.

Janitor

- 4077 Floor Buffer
This item could not be found.

Assistant Principal

- 4604 Computer
This item could not be found.

C-109

- 5357 Overhead Projector
This item could not be found.

A-109

- 5788 Printer
This item could not be found.

D-119

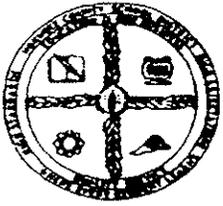
- 5948 TI Presenter
This item could not be found.

D-120

- 5977 DVD/VCR Deck
This item could not be found.

Vault

- 6699 Calculator
This item could not be found.



Hattie R. Thomas, Ph. D.
Principal

Eddwin A. Smith
Assistant Principal

Noxubee County High School

P. O. Drawer 490 - 16478 Hwy. 45
Macon, Mississippi 39341
Telephone (662) 726-4428
Fax (662) 726-5048

Angelia J. Williams
Guidance Counselor
11th, 12th Grade

Thelma Geeter
Guidance Counselor
9th, 10th Grade

Tammy R. Adams
Secretary

Laura Mosley
Assistant Secretary

December 2, 2009

Dear Dr. Jones:

Per the Noxubee County High School's *Auditing Exit Report*, please see the attached property affidavit and inventory forms.

Sincerely,

Hattie Thomas, Ph.D.
Principal

Attachments (s)



Kevin Jones, Ed. D.
Superintendent of Education

Noxubee County School District

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Joann Grassaree
Secretary

Deletion from Inventory Form
Fixed Assets

Employee's Name/Room # _____

Date _____

Please use this form when requesting items to be deleted from inventory

School/District _____

Date of Purchase	Description	Tag#	Serial #	Model #	Reason for Deletion*	Cost
	OVERHEAD PROJECTOR	5357			Missing	
	DIGITAL CAMERA	5370			Missing	
	PRINTER	5788	DZHY092063		Missing	
	DVD/VCR DOCK	5977	MY33CC415M		Missing	
	CALCULATOR	6699	11330935N-05036		Missing	
	PRINTER	2669	5G75K120VO		Missing	
	FLOOR MACHINE	4077	M99F01468		Missing	

*If stolen, attach "Lost or Stolen Property Affidavit" Form.

Principal/Administrator [Signature]

Date 11/20/09

Property Manager _____

Date _____

IT Representative _____

Date _____

Superintendent of Education _____

Date _____

Board Chairperson _____

Deletions Approved on _____

Noxubee County School District

P.O. Box 540/15867 Hwy 14 West

Macon, MS 39341

Phone: (662) 726-4527 or 726-4583 Fax: 726-2809

www.noxcnty.k12.ms.us

LOST OR STOLEN PROPERTY AFFIDAVIT

Location of Property: _____

Date: _____

<u>Description</u>	<u>Inventory #</u>	<u>Report #</u>	<u>Date Purchased</u>	<u>Cost/Value</u>
Overhead Projector	5357	_____	_____	_____
Digital Camera	5370	_____	_____	_____
Printer	5788	_____	_____	_____
DVD/CR Dock	5977	_____	_____	_____
Computer	6269	_____	_____	_____
Calculator	6699	_____	_____	_____
Printer	2669	_____	_____	_____
Floor Machine	4077	_____	_____	_____
Computer	4604	_____	_____	_____

Detailed explanation of Loss: (In case of theft, robbery or mysterious disappearance, show the name of the Sheriff's Office notified and the date the loss was discovered. If such loss was not reported to a Sheriff's Office at the time of the discovery, give a complete explanation of such failure.)

My employment with Noxubee County School District
began on July 1, 2008. I have not seen the items listed above since being employed at Noxubee County High School.

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

Board President Date

Property Manager Date
[Signature] 11/26/08

Employee Responsible for Property Date

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for Noxubee County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____, 20____.

Notary Public