



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Valley R-VI School District Attendance Procedures

Low Attendance	Student attendance decreased significantly after the Superintendent's April 2019 letter that discouraged attendance. Although the Department of Elementary and Secondary Education disallowed the student attendance data for the date included in the Superintendent's letter, the district continued to experience low attendance during the remainder of the school year. As a result, the district met the goal noted in the letter of a lower Average Daily Attendance and was eligible for additional funding.
Attendance procedures and controls	The district's attendance system does not limit the time period when changes can be made and there is no review by district officials to ensure changes made to current school year attendance records are appropriate. The Superintendent has more access in the attendance system than required for his job duties.

Due to the nature of this report, no rating is provided.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



Recommendations in the audit of Valley R-VI School District Attendance Procedures

Low Attendance	The Board of Education refrain from practices that encourage absenteeism and ensure all laws relating to compulsory school attendance are enforced as required by statute.
----------------	--

Attendance Procedures and Controls	<p>The Board of Education:</p> <ul style="list-style-type: none">2.1 Implement additional controls and procedures to ensure student attendance data is accurately recorded and reported, including restricting the time period when changes can be made without authorization. The Board should also ensure the attendance system is programmed to generate an audit trail report or report of changes, and that this report is reviewed for accuracy.2.2 Limit users access rights in the attendance system to only what is necessary to perform their job duties and responsibilities.
------------------------------------	---