

OFFICE OF EDUCATIONAL ACCOUNTABILITY
Summary of State Board of Education Agenda Items
Consent Agenda
January 19, 2023

OFFICE OF PUBLIC REPORTING

- G. Approval to begin the Administrative Procedures Act process: To amend Miss. Admin. Code 7-3: Chapter 1 – Accountability, Rules 1.1 – 1.3

Background Information: Begin the Administrative Procedures Act process: To amend Miss. Admin. Code 7-3: Chapter 1, Rules 1.1, 1.2, and 1.3 in accordance with Miss. Code Ann. § 25-43-3.114 which requires an agency to review all of its rules at least every five years to determine whether any rule should be repealed, amended, or a new rule adopted.

Rule 1.1 – Educational Accountability

Rule 1.2 – School Performance and Accountability Subcommittee

Rule 1.3 – Bureau of Internal Audit and Program Evaluation

Recommendation: Approval

Back-up material attached

Part 3 Chapter 1: Accountability

Rule 1.1 Educational Accountability. Pursuant to Miss. Code Ann. § 37-1-3, the State Board of Education is charged with identifying all functions of the department that contribute to or comprise a part of the state system of educational accountability and to establish and maintain within the department the necessary organizational structure, policies and procedures for effectively coordinating such functions.

Mississippi Code Ann. §37-151-9 created the Office of Educational Accountability within the State Department of Education (“MDE”) and enumerates the duties and responsibilities of this office under the direction of a Director, appointed by the State Board of Education. Additionally, the Office of Educational Accountability is tasked with the following:

1. Responsible for the annual application, interview, and selection process for the SBE Student Representative program. Upon appointment of Student Representatives, responsible for orientation, training and support of the students throughout their two-year board term;
2. Serves as a liaison for the SBE School Performance and Accountability Subcommittee;
3. Fulfilling the duties of the Bureaus of Internal Audit, Public Reporting & Program Evaluation; and,
4. Completing special projects as requested by the State Board of Education, State Superintendent or State Legislature.

The Director of the Office Educational Accountability shall communicate and cooperate with the State Superintendent of Education.

Source: *Miss Code Ann. §§ 37-1-3, 37-151-9 (Rule Revised 05/2023)*

Rule 1.2 School Performance and Accountability Subcommittee

1. PURPOSE

The State Board of Education has established a special subcommittee of the Board to be called the State Board of Education School Performance and Accountability Subcommittee (“Subcommittee”). The purpose of the Subcommittee is to focus on education initiatives that impact school performance and accountability including the Mississippi Statewide Assessment and Accountability Systems, accreditation, and school leadership development. The Subcommittee also assists the State Board of Education in fulfilling its oversight responsibility for the integrity of the MDE financial and operational results, compliance with legal and regulatory requirements, performance of internal audits and program evaluations as well as review of external audit reports. The Chief Accountability Officer and the Office of Educational Accountability Director serve as liaisons to the Subcommittee.

2. COMPOSITION

The Subcommittee shall consist of three voting members of the State Board of Education. The Subcommittee will meet at the call of the Subcommittee Chair. Subcommittee members shall be appointed by the State Board of Education Chair.

3. AUTHORITY

The Subcommittee is authorized to conduct or authorize program evaluations, internal audits and reviews of matters within the scope of the State Board of Education's responsibility. It is empowered to:

- a. Approve the Director of Educational Accountability's Internal Audit Plan and Program Evaluation Plan and resolve any problems that occur in the execution of these plans.
- b. Review external audit reports and MDE corrective action responses.
- c. Meet with MDE employees, external auditors, legal counsel, or other individuals as necessary.
- d. Approve and submit to the State Board of Education any changes in the Director of Educational Accountability's duties.
- e. Report to the State Board of Education on Subcommittee meetings held.

4. RESPONSIBILITIES

The Subcommittee is responsible for the following:

- a. Approving the internal audit plan and program evaluation plan which sets out the priorities of the Bureau of Internal Audit and the Bureau of Program Evaluation.
- b. Ensuring adequate budget and staffing resources are provided for internal audit and program evaluation operations.
- c. Reviewing internal and external audit reports and program evaluation reports. Discussing all matters with internal and external auditors that are required to be communicated with the Subcommittee under Generally Accepted Auditing Standards.
- d. Coordinating communication of significant audit-related issues with the State Board of Education and the State Superintendent of Education.
- e. Approving internal audit policies that promote an effective system of internal controls. Reporting recommendations for approval of new policies and policy revisions to the State Board of Education.
- f. Performing other duties related to this policy as requested by the State Board of Education.

Source: *Miss Code Ann. §§ 37-1-3, 37-151-9 (Rule Revised 05/2023)*

Rule 1.3 Bureaus of Internal Audit and Program Evaluation

1. PURPOSE

The purpose of the Bureaus of Internal Audit and Program Evaluation is to provide independent, objective evaluations, audits, and consultative services to the State Board of Education and the MDE.

2. REPORTING

The Bureaus of Internal Audit and Program Evaluation report to the Director of Educational Accountability. The Director of Educational Accountability reports to the State Board of Education.

3. RESPONSIBILITIES

The Bureaus of Internal Audit and Program Evaluation are responsible for carrying out the internal audit and internal program evaluation functions of the Department as follows:

Bureau of Internal Audit:

- a. Evaluating the MDE's system of internal controls to provide reasonable assurance to management that internal controls are adequate and effective, professional standards of business conduct are observed, and assets are properly accounted for and safeguarded.
- b. Conducting objective and professional internal audits of MDE activities to determine compliance with agency policies and procedures as well as applicable state and federal laws and regulations and determine if goals and objectives are efficiently and effectively attained.
- c. Reporting internal audit results, including deficiencies and recommendations, to MDE management and the State Board of Education.
- d. Serving as the liaison between external audit and oversight entities such as the Office of the State Auditor, Joint Legislative Committee on Performance Evaluation and Expenditure Review, Ethics Commission, CPA firms, and other state and federal agencies.
- e. Ensuring prompt resolution of audit deficiencies reported by external entities.
- f. Reviewing the Single Audit Reports of public school districts, charter schools, community colleges, Institutions of Higher Learning (IHLs), and other public/non-public entities that receive federal funding directly from MDE and expend a certain amount in federal awards during the entity's fiscal year (as prescribed by 2 C.F.R. § 200.501) to ensure corrective action on audit deficiencies of federal programs is appropriate and timely.
- g. Conducting risk assessments to facilitate audit planning.
- h. Submitting risk-based Internal Audit Plan that covers no more than two years to the School Performance and Accountability Subcommittee for approval.
- i. Performing special projects in response to requests received from the State Board of Education, State Superintendent of Education, and the State Legislature.

Bureau of Program Evaluation:

- a. Developing Program Evaluation Plan based upon State Board of Education priorities and discussions with State Board members, the State Superintendent and Chiefs regarding program goals and objectives, program requirements and program risks.
- b. Submitting Program Evaluation Plan that covers no more than two years to the School Performance and Accountability Subcommittee for approval.
- c. Conducting objective and professional evaluations of MDE activities to determine if goals and objectives are efficiently and effectively attained.
- d. Reporting program evaluation results, including deficiencies and recommendations, to MDE management and the SBE School Performance and Accountability Subcommittee.
- e. Performing special projects in response to requests received from the State Board of Education, State Superintendent of Education, and the State Legislature.
- f. Performing follow-up reviews on the implementation of any recommendations outlined in the evaluation report.

4. AUTHORITY

The Bureaus of Internal Audit and Program Evaluation shall have unrestricted access to all MDE records, personnel, and physical properties relevant to the performance of evaluations, audits, and consultative services. The Bureaus will have full and free access to the School Performance and Accountability Subcommittee.

For independence purposes, staff in the Bureaus of Internal Audit and Program Evaluation have no authority or responsibility for MDE activities which are audited or evaluated. Further, the Bureaus do not have the authority to require implementation of any recommendations; that authority remains with management.

Source: *Miss Code Ann. §§ 25-65-1 – 25-65-33, 37-1-3, 37-151-9 (Rule Revised 05/2023)*

Part 3 Chapter 1: Accountability

Rule 1.1 Educational Accountability. Pursuant to Miss. Code Ann. § 37-1-3, the State Board of Education is ~~charged with identifying~~ ~~directed by Miss Code Ann. §37-1-3 to identify~~ all functions of the department that contribute to or comprise a part of the state system of educational accountability and to establish and maintain within the department the necessary organizational structure, policies and procedures for effectively coordinating such functions.

Mississippi Code Ann. §37-151-9 created the Office of Educational Accountability within the State Department of Education (“MDE”) and ~~enumerates the duties and responsibilities of this office under the direction of a Director, appointed by the State Board of Education. Additionally, the Office of Educational Accountability is tasked with states that the Director and the Office of Educational Accountability reports at the will and pleasure of the State Board of Education may employ necessary professional, administrative and clerical staff. This office is responsible for the~~ following:

1. ~~Providing all reports to the Legislature, Governor, Mississippi Commission on School Accreditation and State Board of Education and respond to any inquiries for information. Responsible for the annual application, interview, and selection process for the SBE Student Representative program. Upon appointment of Student Representatives, responsible for orientation, training and support of the students throughout their two-year board term;~~
2. ~~Monitoring and reviewing programs developed under the Education Reform Act, the Mississippi Adequate Education Program Act of 1994, the Education Enhancement Fund, and subsequent education initiatives; Serves as a liaison for the SBE School Performance and Accountability Subcommittee;~~
3. ~~Performing an annual assessment of education reform programs by December 1 and present the findings to the Legislature, Governor, Mississippi Commission on School Accreditation and the State Board of Education; Fulfilling the duties of the Bureau of Internal Audit, Public Reporting & Program Evaluation; and,~~
4. ~~Developing and maintaining a system of communications with school district personnel; Completing special projects as requested by the State Board of Education, State Superintendent or State Legislature.~~
5. ~~Providing opportunities for public comment on the current functions of the State Department of Education’s programs;~~
6. ~~Assessing impact on school districts of new education programs; and,~~
7. ~~Developing a public school reporting system, or “Mississippi Report Card” by collecting school, district, and state level achievement data in the appropriate grades as designated by the State Board of Education in all core subjects and compare the data with national standards to identify students’ strengths.~~

The ~~State Board of Education expects the~~ Director of the Office Educational Accountability shall ~~to~~ communicate and cooperate with the State Superintendent of Education.

~~The State Board of Education directs the Director and Office of Educational Accountability to fulfill the responsibilities outlined in the statues of the State of Mississippi as stated above.~~

Source: *Miss Code Ann. §§ 37-1-3, 37-151-9 (Rule Revised 05/2023)*

Rule 1.2 School Performance and Accountability Subcommittee

2.1. PURPOSE

The State Board of Education has established a special subcommittee of the Board to be called the State Board of Education School Performance and Accountability Subcommittee (“Subcommittee”). The purpose of the Subcommittee is to focus on education initiatives that impact school performance and accountability including the Mississippi Statewide Assessment and Accountability Systems, accreditation, and school leadership development. The Subcommittee also assists the State Board of Education in fulfilling its oversight responsibility for the integrity of the ~~Department’s MDE~~ financial and operational results, compliance with legal and regulatory requirements, ~~and the~~ performance of internal audits and program evaluations as well as review of external auditor reports. The Chief Accountability Officer and the Office of Educational Accountability Director serve as liaisons to the Subcommittee.

1.2. COMPOSITION

The ~~Accountability~~ Subcommittee shall consist of three voting members of the State Board of Education. The ~~Accountability~~ Subcommittee will meet at the call of the Subcommittee Chair. ~~Accountability~~ Subcommittee members shall be appointed by the State Board of Education Chair ~~and approved by the full Board.~~

3. AUTHORITY

The ~~Accountability~~ Subcommittee ~~is authorized~~ ~~has authority~~ to conduct or authorize program evaluations, internal audits and reviews ~~investigations into any~~ of matters within the scope of the State Board of Education’s responsibility. It is empowered to:

- a. Approve the Director of Educational Accountability’s Reporting, Internal Audit Plan and Program Evaluation Plans and resolve any problems that occur in the execution of these plans.
- b. Review ~~and accept~~ external auditor’s reports and MDE corrective action responses along with written responses when appropriate.
- c. Meet with ~~Mississippi Department of Education~~ MDE employees, external auditors, legal counsel, or others ~~individuals~~ as necessary.

d. Approve and submit to the State Board of Education any changes in the Director of Educational Accountability's duties. ~~Make monthly reports to the State Board of Education.~~

e. Report to the State Board of Education on Subcommittee meetings held.

3. RESPONSIBILITIES

~~Financial and Operational Review Oversight Review and approve significant accounting, operational and reporting issues that impact the financial and operating results on the Mississippi Department of Education's system of internal control. Review the process and results of program evaluations, internal audits and the annual financial statement audit with the Superintendent of Education, the Director of Educational Accountability and the State Board of Education. Internal Control Evaluate the effectiveness of the Department's internal control system.~~

The Subcommittee is responsible for the following:

- a. Approving the internal audit plan and program evaluation plan which sets out the priorities of the Bureau of Internal Audit and the Bureau of Program Evaluation.
- b. Ensuring adequate budget and staffing resources are provided for internal audit and program evaluation operations.
- c. Reviewing internal and external audit reports and program evaluation reports. Discussing all matters with internal and external auditors that are required to be communicated with the Subcommittee under Generally Accepted Auditing Standards.
- d. Coordinating communication of significant audit-related issues with the State Board of Education and the State Superintendent of Education.
- e. Approving internal audit policies that promote an effective system of internal controls. Reporting recommendations for approval of new policies and policy revisions to the State Board of Education.
- f. Performing other duties related to this policy as requested by the State Board of Education.

~~a. Internal Accountability Audit~~

~~Review and approve with the Director of Educational Accountability the audit plan, activities, staffing and organizational structure of Internal Accountability.~~

~~b. Program Evaluation~~

~~Review with the Director of Educational Accountability the Office of Internal Accountability and Program Evaluation's risk assessment relating to programs. Provide guidance and direction to the Director of Educational Accountability in the area of program evaluation.~~

Source: *Miss Code Ann. § § 37-1-3, 37-151-9 (Rule Revised 05/2023)*

Rule 1.3-~~Office-Bureaus~~ of Internal ~~Audit~~Accountability & ~~and~~ Program Evaluation

1. PURPOSE

The purpose of the Office Bureaus of Internal Audit Accountability and Program Evaluation is to provide independent, objective evaluations, audits, ~~investigations~~, and consultative services to the State Board of Education and the ~~Mississippi Department of Education~~ MDE.

2. REPORTING

The Office Bureaus of Internal Accountability Audit and Program Evaluation reports to the Director of Educational Accountability. The Director of Educational Accountability reports to the State Board of Education.

3. RESPONSIBILITIES

The Office Bureaus of Internal Accountability Audit and Program Evaluation ~~is~~ are responsible for carrying out the internal audit and internal program evaluation monitoring and assessment functions of the Department. ~~Responsibilities include as follows:~~

Bureau of Internal Audit:

- a. Evaluating the ~~Department's~~ MDE's system of internal controls to provide reasonable assurance to management that internal controls are adequate and effective, professional standards of business conduct are observed, and assets are properly accounted for and safeguarded.
- b. Conducting objective and professional evaluations internal audits of ~~Department~~ MDE activities to determine compliance with agency policies and procedures as well as applicable state and federal laws and regulations and determine if goals and objectives are efficiently and effectively attained.
- c. Reporting evaluation internal audit results, including deficiencies and recommendations, to ~~Department~~ MDE management and the State Board of Education.
- d. Serving as the liaison between external audit and oversight entities such as the Office of the State Auditor, Joint Legislative Committee on Performance Evaluation and Expenditure Review, Ethics Commission, CPA firms, and other state and federal agencies.
- e. Ensuring prompt resolution of audit deficiencies reported by external entities.
- f. Reviewing the Single Aaudit Rreports of each public school districts, charter schools, community colleges, ~~and university~~ Institutions of Higher Learning (IHLs), and other public/non-public entities that receiveing federal funding directly from ~~the Department~~ MDE and expend a certain amount in federal awards during the entity's fiscal year (as prescribed by 2 C.F.R. § 200.501) to ensure corrective action on audit deficiencies of federal programs is appropriate and timely.
- g. Conducting risk assessments to facilitate audit planning.

h. -g. Assisting departmental staff and school district personnel in interpreting and applying program guidelines. Submitting risk-based Internal Audit Plan to the School Performance and Accountability Subcommittee for approval.

i.h. Performing special projects in response to requests ~~by~~ received from the State Board of Education, State Superintendent of Education, and the State Legislature.

Bureau of Program Evaluation:

- a. Developing Program Evaluation Plan based upon State Board of Education priorities and discussions with State Board members, the State Superintendent and Chiefs regarding program goals and objectives, program requirements and program risks.
- b. Submitting Program Evaluation Plan that covers no more than two years to the School Performance and Accountability Subcommittee for approval.
- c. Conducting objective and professional evaluations of MDE activities to determine if goals and objectives are efficiently and effectively attained.
- d. Reporting program evaluation results, including deficiencies and recommendations, to MDE management and the SBE School Performance and Accountability Subcommittee.
- e. Performing special projects in response to requests received from the State Board of Education, State Superintendent of Education, and the State Legislature.
- f. Performing follow-up reviews on the implementation of any recommendations outlined in the evaluation report.

4. AUTHORITY

The ~~Office~~Bureaus of Internal ~~Accountability Audit~~ and Program Evaluation ~~shall~~ will have unrestricted access to all ~~Department~~ MDE records, personnel, and physical properties relevant to the performance of evaluations, audits, ~~investigations~~, and consultative services. The ~~office~~ Bureaus will have full and free access to the School Performance and Accountability Subcommittee.

For independence purposes, staff in tThe ~~Office~~Bureaus of Internal ~~Accountability Audit~~ and Program Evaluation ~~has~~ve no authority or responsibility for MDE activities which are audited or ~~reviewed~~ evaluated. Further, the Bureaus ~~does~~ not have the authority to require implementation of any recommendations; that authority remains with management.

Source: *Miss Code Ann.* §§ 25-65-1 – 25-65-33, 37-1-3, 37-151-9 (Rule Revised 05/2023)