

OFFICE OF CHIEF ACCOUNTABILITY OFFICER
Summary of State Board of Education Agenda Items
June 15, 2023

OFFICE OF ACCREDITATION

01. Action: Approval of a temporary rule and to begin the Administrative Procedures Act process: To revise Miss. Admin. Code: 7-24, *Mississippi Public School Accountability Standards, 2022*, specifically Appendix H [Goals 1, 2, 3, 4, 5, and 6 – MBE Strategic Plan]

Background Information: Process Standard 4 of the *Mississippi Public School Accountability Standards, 2022* provides that local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district's fiscal year. (Miss. Code Ann. § 7-7-211(e), Miss. Admin. Code 7- 3: 10.1, State Board Policy Chapter 10, Rule 10.1. 2 C.F.R. Part 200.)

Appendix H of the *Mississippi Public School Accountability Standards, 2022* provides that when four (4) consecutive violations of the same (financial) process standard have been verified that the Office of Internal Accountability notify the Office of Accreditation and a citation of noncompliance be placed on the district's Accreditation Record Summary. Additionally, if the deficiencies remain on record at the time annual accreditation statuses are assigned, the district's accreditation status will be downgraded, and the district will be required to develop a corrective action plan to address the deficiencies.

On February 7, 2023, the Office of the State Auditor notified the MDE of a foreseeable significant increase in the number of districts that would miss the March 31, 2023 deadline for the submission of their FY2022 audit reports, due in part, to staff shortages in CPA firms. Therefore, the MDE recommends that districts who missed the March 31, 2023 deadline for FY2022 audits, be held harmless for the SY22-23 violation.

Any previous violations on record for failure to meet the deadlines established by the Office of the State Auditor will continue to apply and accumulate toward the district's cumulative record until cleared by the Office of the State Auditor.

The Commission on School Accreditation met on June 1, 2023, to consider the proposed revisions.

The temporary rule and final action are necessary to implement the policy revisions immediately upon its filing with the Secretary of State in accordance with Miss. Code Ann. § 25-43-3.113(2)(b)(ii). See *also* Miss. Code Ann. § 25-43-3.108. For a rule to become effective immediately upon its filing, the Board is required to make

a finding that the rule only confers a benefit or removes a restriction on the public or some segment thereof.

This item references Goals 1, 2, 3, 4, 5, and 6 of the *Mississippi Board of Education Strategic Plan*.

Recommendation: Approval

Back-up material attached

Recommended Revisions to Appendix H of the *Mississippi Public School Accountability Standards, 2022*

APPENDIX H

CONSEQUENCES FOR NONCOMPLIANCE WITH FINANCIAL ACCOUNTABILITY REQUIREMENTS

STANDARDS 4 AND 5

The Office of Internal Accountability will review the accreditation standards to determine if there is a violation. The following consequences will be implemented for violations of the financial accountability requirements and accreditation standards.

A. LETTER OF WARNING: MINOR ACCOUNTING OR AUDIT VIOLATION

If a violation of financial accountability requirements has been verified, then the Office of Internal Accountability will notify the Office of Accreditation. The Office of Accreditation will issue a letter of warning to the school district and place the letter of warning in the district file. Four (4) consecutive violations of the same process standard reported to the Office of Accreditation will result in a citation placed on the district's Accreditation Record Summary. (See Section B below.)

B. CITATION OF NONCOMPLIANCE ON RECORD WITH NO IMMEDIATE ACTION TO DOWNGRADE THE ACCREDITATION STATUS

When four (4) consecutive violations of the same process standard have been verified, then the Office of Internal Accountability will notify the Office of Accreditation. A citation of noncompliance will be placed on the district's Accreditation Record Summary, and the Office of Accreditation will notify the district superintendent and school board chairperson of this action. No immediate action to downgrade the district's accreditation status will be recommended. The deficiencies will remain on record until the district has successfully demonstrated compliance with all financial accountability requirements and accreditation standards. If the deficiencies remain on record at the time annual accreditation statuses are assigned, the district's accreditation status will be downgraded, and the district will be required to develop a corrective action plan to address the deficiencies.

Note: Districts that missed the March 31, 2023 deadline for FY2022 audits, will be held harmless for the SY22-23 violation. Any previous violations on record for failure to meet the deadlines established by the Office of the State Auditor will continue to apply and accumulate toward the district's cumulative record until cleared by the Office of the State Auditor.

C. CITATION OF NONCOMPLIANCE ON RECORD WITH A RECOMMENDATION TO IMMEDIATELY DOWNGRADE THE ACCREDITATION STATUS

Any verified violations of financial accountability requirements that are considered to be a serious financial condition as defined by the Office of the State Auditor will result in a recommendation to immediately downgrade the district's accreditation status. When the Office of Internal Accountability has determined that a verified violation of financial accountability requirements is of such serious nature that immediate action is warranted, the Office of Accreditation will be notified. The Office of Accreditation will note the citation of noncompliance on the District's Accreditation Record Summary and notify the district superintendent and school board chairperson of this action. The citation of noncompliance will be presented to the Commission on School Accreditation with a recommendation to immediately downgrade the District's accreditation status.

Commission Takes Action to Immediately Downgrade the Status. If the Commission takes action to immediately downgrade the accreditation status, the district will be required to develop a corrective action plan to address the deficiencies. The deficiencies will remain on record until the district has successfully demonstrated compliance with all financial accountability requirements and accreditation standards.

Commission Does Not Take Action to Downgrade the Status. If the Commission does not take immediate action to downgrade the accreditation status, the deficiencies will remain on the District's Accreditation Record Summary until the district has successfully demonstrated compliance with all financial accountability requirements and accreditation standards. If the deficiencies remain on record at the time annual accreditation statuses are assigned, the district's accreditation status will be downgraded, and the District will be required to develop a corrective action plan to address the deficiencies.



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR**

Shad White
AUDITOR

February 7, 2023

Sonya Amis
Deputy State Superintendent
Mississippi Department of Education
P.O. Box 771
Jackson, MS 39205-0771

Sonya,

With the March 31, 2023 deadline for the 2022 audits approaching, we wanted to write to give you a few updates regarding the schools and the reports. We are getting a lot of feedback from both the firms and the schools. Several firms are struggling this year. They have lost staff and are unable to complete their audits timely. We are also hearing from the schools that they are frustrated that some of their audits are late because of the firms and not because of any reasons within their control. OSA is trying to work with the schools to allow them to rescind contracts and contract with new firms when requested. We have also told one firm that they may not sign any additional contracts until some of their older audits are completed.

We are getting a number of inquiries for extensions. We have explained to them that while OSA reviews the reports, this is not an OSA deadline and therefore OSA cannot offer extensions. The federal government dictates the federal deadline, and the MDE accreditation deadline is determined by the Accreditation Board who has always, to our knowledge, followed the federal deadline.

We have brought the issue with the firms and timeliness to MDE's attention once, but, given that the deadline is less than 2 months away, we wanted to express a few concerns to you.

As you know from our monthly updates, there are significant reports that are outstanding. As of February 1, we have only received 18 of the 138 school district reports for 2022 and none of the 15 community college reports. We knew that this would be a tough year given that this is the first year that has not had an extension since 2020, but the fact that 135 of the 2022 reports have not been submitted with less than two months to the deadline is very concerning. We are also still waiting on a few 2021 reports to be submitted. For context, more than half of the 2021 reports had been received 8 weeks before the September 30, 2022 deadline. All but 33 had been submitted within 2 months of the deadline the year before.

Our staff at OSA is committed to reviewing the reports as quickly and timely as possible, but we have a small staff and will not be able to process the volume of reports that have not been submitted if they all come in right before the deadline. We have tried to make this clear to both the firms and the schools. We just want you to be aware the number of late schools is probably going to be significantly higher this year than it is in most years. I do not know if the Accreditation Board has a plan for that or if they will continue with their same accreditation guidelines.

If you would like to discuss this further in person just let us know, and we would be happy to meet with you.

Sincerely,

A handwritten signature in cursive script that reads "Leigh Taylor".

Leigh Taylor, CPA
Director, Quality Assurance

Enclosure

C: Tracie Riggins, CPA, CGMA, Director Internal Audit

Bureau of Internal Audit
Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
ABERDEEN SCHOOL DISTRICT				4.0	N/A	N/A	N/A	N/A	N/A	4.0,	1
ALCORN SCHOOL DISTRICT				4.0	N/A	4.0	N/A	N/A	4.0,	4.0,	2
AMITE COUNTY SCHOOL DISTRICT				N/A	N/A	4.0	N/A	N/A	N/A	4.0,	1
AMORY SEPARATE SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	4.0	4.0,	2
ATTALA COUNTY SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
BALDWIN SCHOOL DISTRICT				4.1	4.0	4.0	N/A	N/A	N/A	4.0,	1
BAY ST. LOUIS-WAVELAND SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1
BENITON COUNTY SCHOOL DISTRICT				4.0	4.0, 4.2	4.0	4.0, 4.1, 4.6	4.1, 4.5	4.0, 4.1, 4.2, 4.3, 4.5, 4.6, F/L	4.0,	2
BLOXI PUBLIC SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
BOONEVILLE SCHOOL DISTRICT				4.0	N/A	4.0	N/A	4.0, 4.6	4.6	4.0,	1
BROOKHAVEN SCHOOL DISTRICT				N/A	N/A	4.0	N/A	N/A	N/A	4.0,	1
CALHOUN COUNTY SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
CANTON PUBLIC SCHOOL DISTRICT				4.0	N/A	N/A	N/A	N/A	4.1	4.0,	1
CARROLL COUNTY SCHOOL DISTRICT				4.0, 4.1, 4.2, 4.6	4.0, 4.1, 4.2, 4.6	4.0, 4.1, 4.2, 4.6	4.0, 4.1, 4.2, 4.6, 4.7	4.0, 4.2, 4.6 4.7	4.1, 4.6	4.0,	1
CHICKASAW COUNTY SCHOOL DISTRICT *				N/A	N/A	N/A	N/A	N/A	N/A	CLOSED	CLOSED
CHICKASAW COUNTY SCHOOL DISTRICT (CONSOLIDATED)										N/A	0
CHOCTAW COUNTY SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
CLAIBORNE COUNTY SCHOOL DISTRICT				N/A	N/A	4.0	N/A	N/A	4.6	4.0,	1
CLARKSDALE MUNICIPAL SCHOOL DISTRICT				N/A	N/A	4.0	4.1	N/A	4.6	4.1	0
CLEVELAND SCHOOL DISTRICT				N/A	N/A	N/A	N/A	4.1, 4.6	4.1, 4.6	4.6	0
CLINTON PUBLIC SCHOOL DISTRICT				N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1
COAHOMA COUNTY AHS *				N/A	N/A	N/A	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED
COAHOMA COUNTY SCHOOL DISTRICT				N/A	N/A	4.0	N/A	4.6	4.6	4.0,	1
COFFEEVILLE SCHOOL DISTRICT				N/A	N/A	4.5	4.1	4.0, 4.5	4.0,	4.0,	3
COLUMBIA SCHOOL DISTRICT				4.0, 4.2	N/A	4.0	N/A	4.2, 4.7	4.0, 4.2, 4.6, 4.7	4.0,	2
COLUMBUS MUNICIPAL SCHOOL DISTRICT				4.0, 4.1	N/A	4.0	4.6	N/A	4.3	4.0,	1
COPIAH COUNTY SCHOOL DISTRICT				4.0	N/A	N/A	N/A	N/A	N/A	N/A	0
CORINTH SCHOOL DISTRICT				4.0	N/A	N/A	N/A	N/A	N/A	4.0,	1
COWINGTON COUNTY SCHOOL DISTRICT				4.0	N/A	N/A	N/A	N/A	N/A	4.0,	1
DESOTO COUNTY SCHOOL DISTRICT				N/A	4.0	N/A	N/A	N/A	N/A	4.0	1
DURANT PUBLIC *	10.1	N/A	N/A	N/A	N/A	N/A	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED

Bureau of Internal Audit
Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
EAST JASPER SCHOOL DISTRICT	3111	N/A	N/A	N/A	4.0, 4.5	4.1, 4.5, 4.6, 5.1	4.1, 4.5, 4.6	4.1, 4.6	4.1	4.0,	1
EAST TALLAHATCHIE SCHOOL DISTRICT	6811	N/A	4.0	4.0	4.0, 4.6	4.0	4.1, 4.5, 4.6	4.0, 4.1, 4.3, 4.5, 4.6, 5.1	4.0, 4.1, 4.3, 4.5, 4.6	4.0,	3
ENTERPRISE SCHOOL DISTRICT	1211	N/A	4.0	4.0	4.0	4.0	N/A	N/A	N/A	4.0	1
FOREST MUNICIPAL SCHOOL DISTRICT	6220	10.1	4.1	4.0	N/A	N/A	4.3	N/A	N/A	4.0,	1
FORREST COUNTY AGRICULTURAL HIGH SCHOOL	1802	10.2	N/A	N/A	N/A	N/A	N/A	4.6	4.3, 4.6	N/A	0
FORREST COUNTY SCHOOL DISTRICT	1800	N/A	N/A	N/A	4.0	N/A	4.3	N/A	N/A	4.0,	1
FRANKLIN COUNTY SCHOOL DISTRICT	1900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
GEORGE COUNTY SCHOOL DISTRICT	2000	N/A	N/A	4.0	4.4	N/A	N/A	N/A	4.0	N/A	0
GREENE COUNTY SCHOOL DISTRICT	2100	4.0, 4.6	4.0, 4.1	4.0	4.0	4.0	N/A	N/A	N/A	N/A	0
GREENVILLE PUBLIC SCHOOL DISTRICT	7620	10.1	4.0	N/A	4.0	4.0	N/A	4.6	4.0, 4.3, 4.6	4.0,	2
GREENWOOD LEFLORE CONSOLIDATED SCHOOL DISTRICT								4.3, 4.6	4.0,	4.0,	2
GREENWOOD PUBLIC	4220	N/A	4.0	N/A	N/A	N/A	4.1	CLOSED	CLOSED	CLOSED	CLOSED
GRENADA SCHOOL DISTRICT	2220	N/A	4.2	N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1
GULFPORT SCHOOL DISTRICT	2421	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
HANCOCK COUNTY SCHOOL DISTRICT	2300	10.2	N/A	4.3	N/A	N/A	N/A	4.0, 4.6	4.1, 4.6	4.1, 4.6	0
HARRISON COUNTY SCHOOL DISTRICT	2400	N/A	N/A	N/A	N/A	N/A	N/A	4.6	4.6	N/A	0
HATTIESBURG PUBLIC SCHOOL DISTRICT	1820	N/A	N/A	4.1, 4.2	4.1, 4.2	N/A	N/A	N/A	N/A	N/A	0
HAZLEHURST CITY SCHOOL DISTRICT	1520	N/A	N/A	4.0	4.0	N/A	4.6	4.5, 4.6	N/A	4.0,	1
HINDS COUNTY SCHOOL DISTRICT	2500	N/A	N/A	4.0	N/A	4.0	4.1, 4.6	4.5	N/A	4.0,	1
HOLLANDALE SCHOOL DISTRICT	7611	N/A	N/A	N/A	4.0, 4.1	N/A	4.0, 4.6	4.0, 4.6	4.0,	4.0,	4
HOLLY SPRINGS SCHOOL DISTRICT	4720	N/A	4.0	N/A	N/A	N/A	N/A	N/A	4.0, 4.5	4.0,	2
HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT	2600	N/A	N/A	4.0	4.1	4.0	4.0, 4.1, 4.4, 4.6	4.0, 4.1, 4.4, 4.5, 4.6	4.0, 4.1, 4.2, 4.4, 4.5, 4.6	4.0,	5
HOUSTON SCHOOL DISTRICT*	0920	N/A	4.0	N/A	N/A	N/A	N/A	N/A	4.0	CLOSED	CLOSED
HUMPHREYS COUNTY SCHOOL DISTRICT	2700	N/A	N/A	N/A	N/A	N/A	4.0, 4.6	CLOSED	CLOSED	CLOSED	CLOSED
ITAWAMBA COUNTY SCHOOL DISTRICT	2900	N/A	N/A	4.0	N/A	4.0	4.4	4.2	4.0,	4.0,	2
JACKSON COUNTY SCHOOL DISTRICT	3000	10.3	N/A	N/A	N/A	4.0	N/A	N/A	N/A	N/A	0
JACKSON PUBLIC SCHOOL DISTRICT	2520	10.1, 10.2, 10.5	4.0, 4.1	4.0	N/A	N/A	N/A	N/A	4.1, 4.5	N/A	0
JEFFERSON COUNTY SCHOOL DISTRICT	3200	N/A	N/A	N/A	4.0	N/A	N/A	N/A	N/A	4.0,	1
JEFFERSON DAVIS COUNTY SCHOOL DISTRICT	3300	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1

Bureau of Internal Audit
Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
JONES COUNTY SCHOOL DISTRICT	3400	4.0	N/A	4.0	4.0	4.0	4.1	4.1	4.1	4.0	1
KEMPER COUNTY SCHOOL DISTRICT	3500	4.0,4.6	4.0	4.0	4.0	4.0	N/A	4.1, 4.3, 4.5, 4.6	4.1, 4.6	4.0	1
KOSCIUSKO SCHOOL DISTRICT	0420	N/A	N/A	N/A	4.0	4.0	N/A	N/A	4.6	4.0	1
LAFAYETTE COUNTY SCHOOL DISTRICT	3600	N/A	4.0, 4.1	N/A	N/A	4.0	N/A	4.1	4.6	4.0	1
LAMAR COUNTY SCHOOL DISTRICT	3700	N/A	4.2	N/A	N/A	N/A	N/A	4.1, 4.6	N/A	N/A	0
LAUDERDALE COUNTY SCHOOL DISTRICT	3800	N/A	N/A	4.0, 4.4	N/A	4.0	4.0, 4.6	4.5	4.5	4.0	1
LAUREL SCHOOL DISTRICT	3420	10.1	4.2	4.0	4.0	4.0	4.1	4.1, 4.5, 4.6	4.0	N/A	0
LAWRENCE COUNTY SCHOOL DISTRICT	3900	N/A	N/A	N/A	N/A	4.0	N/A	4.4, 4.6	N/A	4.0	1
LEAKE COUNTY SCHOOL DISTRICT	4000	N/A	4.0	N/A	N/A	4.0	N/A	N/A	N/A	4.0	1
LEE COUNTY SCHOOL DISTRICT	4100	10.3	N/A	N/A	N/A	4.0	N/A	4.6	4.6	4.5	0
LEFLORE COUNTY	4200	10.5	N/A	N/A	N/A	4.0	N/A	CLOSED	CLOSED	CLOSED	CLOSED
LELAND SCHOOL DISTRICT	7612	N/A	N/A	4.0	N/A	4.0	N/A	4.0	4.0	4.0	3
LINCOLN COUNTY SCHOOL DISTRICT	4300	N/A	N/A	N/A	N/A	4.0	N/A	N/A	N/A	N/A	0
LONG BEACH SCHOOL DISTRICT	2422	N/A	4.2	4.2	N/A	N/A	N/A	N/A	N/A	N/A	0
LOUISVILLE MUNICIPAL SCHOOL DISTRICT	8020	N/A	N/A	4.0	N/A	N/A	N/A	4.6	N/A	N/A	0
LOWNDES COUNTY SCHOOL DISTRICT	4400	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
LUMBERTON PUBLIC*	3711	N/A	N/A	4.0	4.1	N/A	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED
MADISON COUNTY SCHOOL DISTRICT	4500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
MARION COUNTY SCHOOL DISTRICT	4600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
MARSHALL COUNTY SCHOOL DISTRICT	4700	N/A	N/A	N/A	N/A	N/A	4.4	N/A	N/A	4.0	1
MCCOMB SEPARATE SCHOOL DISTRICT	5720	N/A	N/A	N/A	N/A	N/A	4.0	4.5, 4.6	4.1, 4.5, 4.6	4.0	1
MERIDIAN PUBLIC SCHOOL DISTRICT	3820	N/A	N/A	4.0	N/A	N/A	N/A	N/A	N/A	N/A	0
MISSISSIPPI ACHIEVEMENT SCHOOL DISTRICT OF HUMPHREYS COUNTY	2700						4.1	4.1	4.0, 4.1	4.0	2
MISSISSIPPI ACHIEVEMENT SCHOOL DISTRICT OF YAZOO CITY	8220						4.1, 4.2	4.1	4.1	4.0	1
MONROE COUNTY SCHOOL DISTRICT	4800	N/A	N/A	N/A	N/A	4.0	N/A	N/A	4.0	4.0	2
MONTEGOMERY COUNTY*	4900	N/A	N/A	4.0	4.0	4.0	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED
MOSS POINT SCHOOL DISTRICT	3020	N/A	4.0	N/A	N/A	4.0	4.3	N/A	4.0, 4.2	4.0	2
NATCHEZ-ADAMS SCHOOL DISTRICT	0130	N/A	N/A	4.2	4.0	4.0	4.2, 4.6, 4.7	4.2, 4.5, 4.6	4.0, 4.2	4.0	2
NESHOMA COUNTY SCHOOL DISTRICT	5000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
NETTLETON SCHOOL DISTRICT	4111	N/A	4.0	N/A	N/A	N/A	4.1, 4.4	N/A	N/A	4.0	1
NEW ALBANY PUBLIC SCHOOL DISTRICT	7320	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
NEWTON COUNTY SCHOOL DISTRICT	5100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0

Bureau of Internal Audit
Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
NEWTON MUNICIPAL SCHOOL DISTRICT											1
5130	N/A	F/L	N/A	4.1, 4.5, F/L	4.5	4.0, 4.3, 4.5, 4.6	4.0, 4.1, 4.5, 4.6	4.1, 4.5, 4.6	4.1, 4.5, 4.6	4.0,	1
NORTH BOLIVAR CONSOLIDATED SCHOOL DISTRICT											1
0617	N/A	4.0, 4.6	4.0, 4.3, 4.6	4.0, 4.3, 4.4	4.0, 4.3	4.0, 4.3	4.1, 4.4, 5.1	4.1, 4.4, 4.5, 4.6	4.1, 4.4, 4.6	4.0, 4.1, 4.6	1
NORTH PANOLA SCHOOL DISTRICT											1
5411	N/A	4.0	4.0	4.0	4.0	4.0	4.0, 4.1	N/A	N/A	4.0,	1
NORTH PIKE CONSOLIDATED SCHOOL DISTRICT											0
5711	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
NORTH TIPPAH CONSOLIDATED SCHOOL DISTRICT											2
7011	N/A	N/A	N/A	N/A	4.0	4.0	N/A	4.1, 4.5	4.0,	4.0,	2
NOXUBEE COUNTY SCHOOL DISTRICT											1
5200	N/A	4.0, 4.2	4.0, 4.2, 4.4, 4.5, 4.6, 4.7, 5.0, 5.1	4.0, 4.2, 4.3, 4.7	4.0, 4.2, 4.7	4.0, 4.2, 4.7	4.1	4.1	4.1	4.0,	1
OCEAN SPRINGS SCHOOL DISTRICT											0
3021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
OKOLONA MUNICIPAL SEPARATE SCHOOL DISTRICT											1
0921	N/A	4.0	4.0	N/A	4.0	4.0	N/A	N/A	N/A	4.0,	1
OXFORD SCHOOL DISTRICT											1
3620	N/A	N/A	N/A	4.0, 4.1	4.0, 4.6	4.0, 4.2	N/A	N/A	N/A	4.0,	1
PASCAGOULA-GAUTIER SCHOOL DISTRICT											0
3022	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
PASS CHRISTIAN SCHOOL DISTRICT											1
2423	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
PEARL PUBLIC SCHOOL DISTRICT											0
6120	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
PEARL RIVER COUNTY SCHOOL DISTRICT											1
5500	10.1	4.0, 4.1	4.0	4.0	4.0	N/A	N/A	N/A	4.3, 5.1	4.0,	1
PERRY COUNTY SCHOOL DISTRICT											1
5600	N/A	N/A	N/A	N/A	N/A	4.0	N/A	N/A	N/A	4.0, 4.1, 4.6	1
PETAL SCHOOL DISTRICT											1
1821	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1
PHILADELPHIA PUBLIC SCHOOL DISTRICT											1
5020	N/A	N/A	F/L	N/A	N/A	N/A	N/A	4.5	4.1, 4.5	4.0,	1
PICAYUNE SCHOOL DISTRICT											0
5520	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.4, 4.6	N/A	N/A	0
PONTOTOC CITY SCHOOL DISTRICT											1
5820	N/A	N/A	N/A	N/A	N/A	4.0	N/A	N/A	N/A	4.0,	1
PONTOTOC COUNTY SCHOOL DISTRICT											0
5800	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
POPLARVILLE SPECIAL MUNICIPAL SEPARATE SCHOOL DISTRICT											0
5530	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
PRENTISS COUNTY SCHOOL DISTRICT											1
5900	N/A	4.0	4.0	N/A	N/A	N/A	N/A	N/A	N/A	4.0,	1
QUITMAN COUNTY SCHOOL DISTRICT											2
6000	10.1	4.0	4.0, 4.1, F/L	4.0, 4.1	4.0	4.0	4.0, 4.1, 4.3, 4.6, F/L	4.3	4.0, 4.1, 4.6	4.0,	2
QUITMAN SCHOOL DISTRICT											0
1212	N/A	N/A	N/A	N/A	N/A	4.0	N/A	4.3	4.1	N/A	0
RANKIN COUNTY SCHOOL DISTRICT											1
6100	N/A	N/A	N/A	N/A	4.3	N/A	N/A	N/A	N/A	4.0,	1
RIGHTON SCHOOL DISTRICT											1
5620	N/A	N/A	4.0	N/A	4.0	4.0	N/A	4.5, 4.6	4.5	4.0,	1

Bureau of Internal Audit
Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
SCOTT COUNTY SCHOOL DISTRICT	6200	4.0	N/A	4.0	4.1	4.0	N/A	N/A	N/A	4.0	1
SEMATOBIA MUNICIPAL SCHOOL DISTRICT	6920	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.1	N/A	0
SIMPSON COUNTY SCHOOL DISTRICT	6400	4.0	N/A	4.0	4.0	N/A	4.0, 4.5, 4.6	4.0, 4.5, 4.6, 5.2	4.5, 4.6, 5.2	5.2	0
SMITH COUNTY SCHOOL DISTRICT	6500	N/A	N/A	N/A	4.0	N/A	N/A	N/A	N/A	4.0	1
SOUTH DELTA SCHOOL DISTRICT	6312	N/A	N/A	4.0	4.0	4.0	N/A	N/A	N/A	4.0	1
SOUTH PANOLA SCHOOL DISTRICT	5412	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
SOUTH PIKE SCHOOL DISTRICT	5712	N/A	4.0	N/A	N/A	4.0	4.0	N/A	N/A	4.0	1
SOUTH TIPPAH SCHOOL DISTRICT	7012	4.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
STARKVILLE OKTIBBEHA CONSOLIDATED SCHOOL DISTRICT	5321	4.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
STONE COUNTY SCHOOL DISTRICT	6600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
SUNFLOWER COUNTY CONSOLIDATED SCHOOL DISTRICT	6700	N/A	N/A	4.0, 4.1	4.0	4.0	N/A	N/A	N/A	4.0	1
TATE COUNTY SCHOOL DISTRICT	6900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
TISHOMINGO COUNTY SPECIAL MUNICIPAL SEPARATE SCHOOL	7100	N/A	N/A	4.0	N/A	N/A	N/A	N/A	N/A	4.0	1
TUNICA COUNTY SCHOOL DISTRICT	7200	N/A	N/A	4.0	N/A	N/A	N/A	N/A	N/A	N/A	0
TUPELO PUBLIC SCHOOL DISTRICT	4120	N/A	4.6	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1
UNION COUNTY SCHOOL DISTRICT	7300	N/A	N/A	4.0	N/A	N/A	N/A	N/A	N/A	N/A	0
UNION PUBLIC SCHOOL DISTRICT	5131	N/A	4.0	4.0	N/A	4.0	N/A	N/A	4.5, 4.6	4.0	1
VICKSBURG WARREN SCHOOL DISTRICT	7500	N/A	N/A	4.0	N/A	N/A	4.0, 4.1, 4.5, 4.6	4.0, 4.1, 4.6	4.0, 4.1, 4.6	4.0	4
WALTHALL COUNTY SCHOOL DISTRICT	7400	N/A	4.0	N/A	4.0	N/A	N/A	N/A	N/A	4.0	1
WATER VALLEY SCHOOL DISTRICT	8113	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
WAYNE COUNTY SCHOOL DISTRICT	7700	10.5, 11.2, F/L	4.0, 4.1, 4.3	4.0, 4.1, 4.2, 4.4	4.0, 4.1, 4.2, 4.4, 4.6, 4.7	4.0, 4.1, 4.2, 4.4, 4.6, 4.7	4.1, 4.2, 4.4, 4.6, 4.7	4.1, 4.2, 4.4, 4.6, 4.7	4.2, 4.6, 4.7	N/A	0
WEBSTER COUNTY SCHOOL DISTRICT	7800	N/A	N/A	N/A	4.3	4.0	N/A	N/A	5.1	4.0	1
WEST BOLIVAR CONSOLIDATED SCHOOL DISTRICT	0618	N/A	4.0	4.0	N/A	N/A	N/A	N/A	4.0	4.0	2
WEST JASPER SCHOOL DISTRICT	3112	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
WEST POINT CONSOLIDATED SCHOOL DISTRICT	1320	N/A	N/A	4.0	4.0	4.0	N/A	N/A	N/A	N/A	0
WEST TALLAHATCHEE SCHOOL DISTRICT	6812	N/A	4.3	4.0, 4.1	4.0, 4.1	N/A	4.0	4.0, 4.1, 4.5, 4.6	4.6	4.0	1
WESTERN LINE SCHOOL DISTRICT	7613	N/A	N/A	N/A	N/A	N/A	4.0, 4.6	4.1, 4.5, 4.6	4.0, 4.1, 4.6	4.0	2
WILKINSON COUNTY SCHOOL DISTRICT	7900	N/A	N/A	4.0	4.0	4.0	N/A	4.0	4.0, 4.3, 4.5, 4.6	4.0	3
WINONA PUBLIC*	4920	N/A	N/A	N/A	4.2	N/A	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED
WINONA-MONTGOMERY CONSOLIDATED SCHOOL DISTRICT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.0	1

Bureau of Internal Audit
 Accreditation Violations By Fiscal Year

FY 2014 - FY 2022

District Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	# of Standard 4.0 Consecutive Violations on Record @ 3/31/23
YAZOO CITY MUNICIPAL SCHOOL DISTRICT <	8220 10.1, 10.5, 11.2	4.3	N/A	4.0, 4.5	4.0	4.0, 4.2	CLOSED	CLOSED	CLOSED	CLOSED	CLOSED
YAZOO COUNTY SCHOOL DISTRICT	8200	N/A	N/A	N/A	N/A	4.0	N/A	N/A	N/A	4.0	1

# of Districts with 1 Standard 4.0 Violation	69
# of Districts with 2 Standard 4.0 Violations	16
# of Districts with 3 Standard 4.0 Violations	4
# of Districts with 4 Standard 4.0 Violations	2
# of Districts with 5 Standard 4.0 Violations	1
Total # of Standard 4.0 Violations # 3/31/23	92