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.