

**OFFICE OF SCHOOL PERFORMANCE**  
**Summary of State Board of Education Agenda Items**  
**September 18-19, 2014**

**OFFICE OF CONSERVATORSHIP**

04. Approval to initiate the process to reconstitute Scott County School District that is in conservatorship

Pursuant to Section 37-17-6 (12)(d) of the Mississippi Code, at the time that satisfactory corrective action has been taken in a school district in which a state of emergency has been declared, the State Board of Education may request the Governor to declare that the state of emergency no longer exists in the district. Pursuant to Section 37-17-13 (3) of the Mississippi Code, after a school district is abolished under this section, at such time as the State Board of Education determines that the impairments have been substantially corrected, the State Board of Education shall reconstitute, reorganize or change or alter the boundaries of the previously existing district. The State Board of Education in appropriate cases, shall notify the appropriate governing authority or authorities of its action and request them to provide for the election or appointment of school board members in the manner provided by law.

Recommendation: Approval

Back-up material attached

## SCOTT COUNTY SCHOOL DISTRICT

Date/Reason for Conservatorship	Accreditation Standards To Be Cleared	Fiscal	District Type and Method of Reconstitution
<p>February 25, 2014 – Serious violations occurred primarily as a result of the actions / inactions of the leadership of the District, and not as a result of any systemic failures in this District, which has a performance classification of “B” under the accountability system of the Mississippi Department of Education (see Mississippi Board of Education Resolution and Office of the Governor Proclamation)</p> <p>The evaluation was conducted in the Scott County School District September 24-27, 2013. The evaluation procedures included a <u>limited review</u> of accreditation standards and accountability requirements of the State Board of Education (SBE), as published in the <i>Mississippi Public School Accountability Standards, 2012</i>. A supplemental report was issued to the District on January 31, 2014, outlining additional areas of noncompliance. As a result, the Scott County School District was not fully compliant with 27 of the 31 process standards that were evaluated.</p>	<p>All process standards have been cleared except for these listed below (see Accreditation Report Summary):</p> <p>10.5* – Accuracy and Timely Reporting</p> <p>11.2* – EEF Expenditures</p> <p>23.3 –Special Education (letter of warning)</p> <ul style="list-style-type: none"> <li>• Special Education report dated May 30, 2014</li> <li>• Scott County School District CAP dated July 7, 2014</li> </ul>	<p>Financial Status Adequate (see financial report)</p> <p>No State Loan</p>	<p>5 – elected board members – 6 year terms</p> <p>Appointed Superintendent per 37-17-13 (previously an elected Superintendent)</p>

\*Sixth consecutive violations on annual financial audit reports. These occurrences are prior to conservatorship. Based on report from the financial advisor both issues have been resolved but will not be cleared until the 2014 audit report is received by MDE. See Internal Accountability memo dated August 6, 2014 and Appendix H of the *Mississippi Public School Accountability Standards, 2014*.

## **MISSISSIPPI BOARD OF EDUCATION RESOLUTION**

**WHEREAS**, pursuant to Section 37-17-6 (12)(b) of the Mississippi Code of 1972, as amended, the Mississippi Board of Education met in a special-called meeting on February 6, 2014, to determine whether there was sufficient cause to believe that an extreme emergency situation exists in the Scott County School District which jeopardizes the safety, security, and educational interests of the children enrolled in the schools of this District; and

**WHEREAS**, the Office of Accreditation, Mississippi Department of Education, presented certain information to the Mississippi Board of Education regarding the Scott County School District's impairments related to serious violations of federal law, state law and accreditation standards which jeopardize the safety, security and educational interests of the children in the schools in this District; and

**WHEREAS**, on February 6, 2014, the Mississippi Board of Education determined that an extreme emergency situation exists in the Scott County School District related to serious violations of federal law, state law and accreditation standards which jeopardize the safety, security, and educational interests of the children enrolled in the schools of this District;

**WHEREAS**, the Mississippi Board of Education submitted its Resolution to the Honorable Phil Bryant, Governor of Mississippi on February 7, 2014, requesting that he declare a state of emergency to be effective immediately in the Scott County School District related to serious violations of federal law, state law and accreditation standards which jeopardize the safety, security and educational interests of the children enrolled in the schools of this District;

**WHEREAS**, the Mississippi Board of Education resolved in its February 6, 2014, Resolution that based upon the extreme emergency situation brought on by serious violations of federal law, state law and accreditation standards and contingent upon the Proclamation by the Governor of the State of Mississippi, the Mississippi Board of Education abolished the Scott County School District pursuant to Section 37-17-13 of the Mississippi Code of 1972, as amended, effective on the date of the Proclamation of the Governor;

**NOW, THEREFORE**, the Mississippi Board of Education finds the following:

1) The Board finds that the Honorable Phil Bryant, Governor of the State of Mississippi, notified the Chairman of the Mississippi Board of Education and the State Superintendent of Education in correspondence dated February 13, 2014, that the Superintendent of the Scott County School District and all members of Scott County School Board have tendered their resignations which will take effect at the end of February 2014, a copy of this correspondence is attached as Exhibit "A" and incorporated by reference as though part of this Resolution;

2) The Board further finds that the serious violations of accreditation standards, state law and federal law occurred primarily as the result of the actions of the Superintendent of the Scott County School District and the members of the Scott County School Board;

3) The Board further finds that the Scott County School District has a performance classification of a "B";

4) The Board further finds that Accreditation Policy 2.3, Annual Accreditation Statuses, is being revised to allow the Commission on School Accreditation and the State Board of Education greater flexibility regarding the Withdrawal of Accreditation in a district that is placed in Conservatorship, specifically by revising the definition of Withdraw to read: Any school district placed in conservatorship may have its accreditation withdrawn. (adopted as a temporary rule to become effective immediately and to begin the Administrative Procedures Act process).

**BE IT RESOLVED THAT**, the accreditation status of the Scott County School District will be downgraded to PROBATION immediately upon the Proclamation of the Honorable Phil Bryant, Governor of the State of Mississippi, declaring a state of emergency in the District without further hearing;

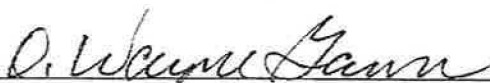
**BE IT RESOLVED THAT**, based upon the extreme emergency situation that exists in the Scott County School District which jeopardizes the safety, security, and educational interests of the children enrolled in the schools of the District and such emergency is related to serious violations of federal law, state law and accreditation standards, which, without the intervention of the Mississippi Board of Education, could result in the continuation of the inadequate and unstable educational environment, thereby denying the students of this District the opportunity to learn, to excel, and to obtain a free and appropriate public education, the Mississippi Board of Education does hereby request of the Honorable Phil Bryant, Governor of the State of Mississippi, that a state of emergency be declared effective immediately in the Scott County School District pursuant to Section 37-17-6 (12)(b) of the Mississippi Code of 1972, as amended;

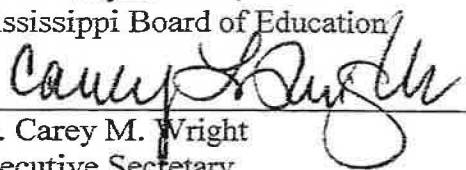
**FURTHER, BE IT RESOLVED THAT**, based upon the extreme emergency situation brought on by serious violations of federal law, state law and accreditation standards and contingent upon the Proclamation of the Honorable Phil Bryant, Governor of the State of Mississippi, declaring a state of emergency in this District, the Mississippi Board of Education does hereby abolish the Scott County School District pursuant to Section 37-17-13 of the Mississippi Code of 1972, as amended, effective on the date of the Proclamation of the Governor;

**FURTHER, BE IT RESOLVED THAT**, pursuant to Section 37-17-13 of the Mississippi Code of 1972, as amended, and contingent upon the Proclamation of the Honorable

Phil Bryant, Governor of the State of Mississippi, declaring a state of emergency in the Scott County School District, the Mississippi Board of Education will exercise all powers which were held by the previously existing school board and the previously existing superintendent of schools.

WITNESS OUR SIGNATURES on this, the 21<sup>st</sup> day of February, A.D. 2014.

  
\_\_\_\_\_  
Dr. O. Wayne Gann, Chair  
Mississippi Board of Education

  
\_\_\_\_\_  
Dr. Carey M. Wright  
Executive Secretary  
Mississippi Board of Education

COUNTY OF HINDS

STATE OF MISSISSIPPI

This day personally appeared before me, the undersigned authority of law in and for the above named county and state, the within named O. Wayne Gann and Carey M. Wright who acknowledged that they signed the above and foregoing instrument of writing on the day and year therein mentioned for the purposes therein shown as their voluntary act and deed.

GIVEN UNDER MY HAND AND OFFICIAL SEAL on this, the 21<sup>st</sup> day of February, A.D. 2014.

  
\_\_\_\_\_  
NOTARY PUBLIC

MY COMMISSION EXPIRES:



STATE OF MISSISSIPPI

Office of the Governor



**A Proclamation**

**WHEREAS**, pursuant to the provisions Miss. Code Ann. § 37-17-6(12)(b), the Mississippi Board of Education met and received evidence from the Office of Accreditation of the Mississippi Department of Education regarding serious violations of accreditation standards and state and federal law in the Scott County School District; and

**WHEREAS**, the Board found that these serious violations jeopardize the safety, security, and educational interests of the students of this District such that it is necessary and appropriate to take certain corrective actions to address the situation pursuant to Miss. Code Ann. § 37-17-6(12)(b)-(c) and related provisions; and

**WHEREAS**, the Board further found that the serious violations in the Scott County School District occurred primarily as a result of the actions and inactions of the leadership of the District, and not as a result of any systemic failures in this District, which has a performance classification of "B" under the accountability system of the Mississippi Department of Education; and

**WHEREAS**, the Superintendent and the Board of the Scott County School District have now tendered their resignations in an effort to resolve the District's accreditation issues; and

**WHEREAS**, on February 21, 2014, the Mississippi Board of Education amended Mississippi Public School Accountability Standard 2.3 to permit the Board to appoint a conservator for a school district without also withdrawing the district's accreditation; and

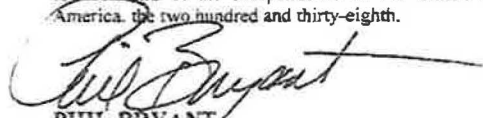
**WHEREAS**, on February 21, 2014, the Mississippi Board of Education also adopted a Resolution requesting authority to appoint a conservator for the Scott County School District without also withdrawing the District's accreditation; and

**WHEREAS**, the interests of the students of the Scott County School District would be best served by the appointment of a conservator to assist in the correction of the District's existing accreditation issues while this "B" District also maintains its accreditation.

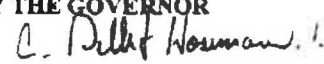
**NOW THEREFORE**, I, Phil Bryant, Governor of the State of Mississippi, in response to the February 21, 2014, Resolution of the Mississippi Board of Education, and by virtue of the authority vested in me by Sections 116 and 123 of the Mississippi Constitution and Miss. Code Ann. § 37-17-6(12)(b), do hereby issue this Proclamation to declare that, as a result of serious violations of accreditation standards and state and federal law that jeopardize the safety, security, and educational interests of the children of the Scott County School District, the conditions prescribed in § 37-17-6(12)(b) exist in this District; and, thus, the Mississippi Board of Education and Department of Education may take appropriate and necessary corrective actions that are permitted by Miss. Code Ann. § 37-17-6(12)(b)-(c) and related provisions and consistent with the February 21, 2014 Resolution of the Board.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Mississippi to be affixed.

DONE at the Capitol, in the City of Jackson, this the 25<sup>th</sup> day of February, in the year of our Lord, two thousand and fourteen and of the Independence of the United States of America, the two hundred and thirty-eighth.

  
PHIL BRYANT,  
GOVERNOR



BY THE GOVERNOR  
  
C. DELBERT HOSEMANN, JR.  
SECRETARY OF STATE

**Mississippi Department of Education  
Office of School Performance  
Office of Accreditation**

**Accreditation Record Summary**

**Scott County School District (6200)**

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
<b>10.5</b>	<b>Scott County School District (6200-000)</b> DISTRECORDS District is in violation of standard 10.5 based on the audit report for the fiscal year ending June 30, 2008. A finding was issued in the report citing the district for failing to meet the October 15th deadline for year-end financial statements. Letter of warning is being issued to the district.	07/28/2011	Current
<b>10.5</b>	<b>Scott County School District (6200-000)</b> DISTRECORDS Based on the audit report for the fiscal year ending June 30, 2009, the district is in violation of Standard 10.5. The auditors noted that the district filed year-end financial statements with the State Board of Education on November 9, 2009. Noncompliance is considered to be a minor violation and a letter of warning is being issued. Remains on record until this office is notified by the Office of Internal Accountability that the violation has cleared.	01/04/2013	Current
<b>10.5</b>	<b>Scott County School District (6200-000)</b> DISTRECORDS The district is not in compliance with Standard 10.5 based on the audit report for the fiscal year ending June 30, 2010. The most recent audit report verifies the accuracy and timely reporting of all reports, other than student data, required for submission to MDE in accordance with state laws and/or SBE. Violation - The auditors noted that the district filed year-end financial statements (FETS) with the SBE on October 11, 2010. However, significant changes were made to the year-end financial after that date in order to complete the financial statements for audit, which were provided to the auditor in December of 2012. A letter of warning has been issued. Remains on record until cleared by the Office of Internal Accountability.	08/08/2013	Current
<b>10.5</b>	<b>Scott County School District (6200-000)</b> DISTRECORDS The district is not in compliance with Standard 10.5 based on the audit report for the fiscal year ending June 30, 2011. The most recent audit report verifies the accuracy and timely reporting of all reports, other than student data, required for submission to MDE in accordance with state law and/or State Board of Education policies (MS Code 37-37-7(2)(e) and 37-37-13). Violation - Finding 2011-1 was issued in the audit report noting that the district filed year-end financial statements (FETS) with the State Board of Education on October 13, 2011. However, significant changes were made to the year-end financial after that date in order to complete the financial statements for audit, which were provided to the auditor in December 2012. This constitutes the FOURTH consecutive violation of MS Code 37-37-7(2)(e) and 37-37-13. A citation of noncompliance will be issued. Remains on record until cleared by the Office of Internal Accountability.	12/19/2013	Current
<b>10.5</b>	<b>Scott County School District (6200-000)</b>	03/31/2014	Current

Report Criteria: District = Scott County School District (6200)

9/9/2014  
3:53:29PM

## Accreditation Record Summary

### Scott County School District (6200)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	DISTRECORDS		
	The district is not in compliance with Standard 10.5 based on the audit report for the fiscal year ending June 30, 2012. The most recent audit report verifies the accuracy and timely reporting of all reports, other than student data, required for submission to MDE in accordance with state law and/or State Board of Education policies (MS Code 37-37-(2)(e) and 37-37-13). Violation - Finding 2012-1 was issued in the audit report noting that the district filed year-end financial statements (FETS) with the State Board of Education on October 13, 2011. However, significant changes were made to the year-end financial after that date in order to complete the financial statements for audit, which were provided to the auditor in November of 2012. This constitutes the FIFTH consecutive violation of MS Code 37-37-7(2)(e) and 37-37-13. A citation of noncompliance is issued to the district Remains on record until cleared by the Office of Intenal Accountability.		
10.5	<b>Scott County School District (6200-000)</b>	08/25/2014	Current
	DISTRECORDS		
	The district is not in compliance with Standard 10.5 based on the audit report for the fiscal year ending June 30, 2013. The most recent audit report verifies the accuracy and timely reporting of all reports, other than student data, required for submission to MDE. Violation - Finding 7 was issued in the audit report noting that the District did not have the year-end financial statements available for audit on or before Oct. 15, 2013. This constitutes the SIXTH consesutive violation of MS Code 37-37-7(2)(e) and 37-37-13. A letter of warning has been issued. Remains on record until cleared by the Office of Internal Accountability.		
11.2	<b>Scott County School District (6200-000)</b>	07/28/2011	Current
	DISTRECORDS		
	Based on audit for the fiscal year ending June 30, 2008, the district is in violation of standard 11.2. The district was cited for allocating Education Enhancement funds to federally funded teachers. Three teachers were allowed to spend more than their allocation. Remains on record until cleared by the Office of Internal Accountability. Letter of warning issued.		
11.2	<b>Scott County School District (6200-000)</b>	11/26/2012	Current
	DISTRECORDS		
	The district is not in compliance with Standard 11.2 based on the audit report for the fiscal year ending June 30, 2009. Violation - A finding was issued in the audit report in which the auditors identified nine teachers who were federally funded and who were also being allocated Education Enhancement Funds (EEF). It was also noted that forty-two teachers were allowed to spend more than the \$200 allocated to each teacher. A letter of warning has been issued. Remains on record until cleared by the Office of Internal Accountability.		
11.2	<b>Scott County School District (6200-000)</b>	08/08/2013	Current
	DISTRECORDS		
	The district is not in compliance with Standard 11.2 based on the audit report for the fiscal year ending June 30, 2010. Funds available for classroom supplies, materials, and equipment from the EEF are allotted and expended in compliance with Section 37-61-33 and State Board Policy 3400.		

Report Criteria: District = Scott County School District (6200)

9/9/2014  
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## Accreditation Record Summary

### Scott County School District (6200)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
11.2	<p>Violation - A finding was issued in the audit report in which the auditors identified twenty(20) teachers who were federally funded and who were also being allocated EEF. It was also noted that twenty-two (22) teachers were allowed to spend more than the \$200 allocated to each teacher. Two schools, Bettye Mae Jack Middle and Lake Middle, did not have an adequate tracking system in place to determine if EEF funds were allocated equally among non-federally funded teachers. A letter of warning has been issued. Remains on record until cleared by the Office Internal Accountability.</p> <p><b>Scott County School District (6200-000)</b></p> <p>DISTRECORDS</p> <p>The district is not in compliance with Standard 11.2 based on the audit report for the fiscal year ending June 30, 2011. Funds available for classroom supplies, materials, and equipment from the Education Enhancement Fund (EEF) are allotted and expended in compliance with Section 37-61-33 and State Board Policy 3400. Violation - A finding was issued in the audit report identifying six (6) teachers who were federally funded and who were also being allocated Education Enhancement Funds (EEF). It was also noted that several teachers were allowed to spend more than the \$225 allocated to each teacher. This constitutes the FOURTH consecutive violation of MS Code 37-61-33 and State Board Policy 3400. A citation of noncompliance has been issued. Remains on record until cleared by the Office of Internal Accountability.</p>	12/19/2013	Current
11.2	<p><b>Scott County School District (6200-000)</b></p> <p>DISTRECORDS</p> <p>The district is not in compliance with Standard 11.2 based on the fiscal year ending June 30, 2012. Funds available for classroom supplies, materials, and equipment from the Education Enhancement Fund are allotted and expended in compliance with Section 37-61-33 and State Board Policy 3400. Violation - A finding was issued in the audit report noting that four schools did not have an adequate tracking system in place to determine if Education Enhancement Fund were allocated equally among non-federally funded teachers. This constitutes the FIFTH consecutive violation of MS Code 37-61-33 and State Board Policy 3400. Remains on record until cleared by the Office of Internal Accountability.</p>	03/31/2014	Current
11.2	<p><b>Scott County School District (6200-000)</b></p> <p>DISTRECORDS</p> <p>The district is not in compliance with Standard 11.2 based on the audit report for the fiscal year ending June 30, 2013. Funds available for classroom supplies, materials, and equipment from the EEF are allotted and expended in compliance with Section 37-61-33 and State Board Policy 3400. Violation- Finding 1 was issued in the audit report noting that the district had \$61,533 carryover of 2012 EEF monies of which \$20,684 was not spent at the end of fiscal year ended June 30, 2013. This constitutes the SIXTH consecutive violation of MS Code 37-61-33 and State Board Policy 3400. A letter of warning has been issued. Remains on record until cleared by the Office of Internal Accountability.</p>	08/25/2014	Current
23.3	<p><b>Scott County School District (6200-000)</b></p> <p>INVESTAUDIT</p> <p>The district is not in compliance with Standard 23.3 based on an investigative audit that was conducted in the district May 5-7, 2014, in order to assess the district's compliance in implementing</p>	05/28/2014	Current/Pending

Report Criteria: District = Scott County School District (6200)

9/9/2014  
3:53:29PM

## Accreditation Record Summary

### Scott County School District (6200)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	the Individuals with Disabilities Education Act (IDEA). The district has thirty days from May 30, 2014 to submit to the OSE an Improvement Plan. The district has twelve months to correct findings of noncompliance. Remains on record until cleared by the OSE.		

Public

# of Accredited Record Summaries Reported: **13**

**Accreditation Record Summary**

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End of Accreditation Record Summary

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Report Criteria: District = Scott County School District (6200)

9/9/2014  
3:53:29PM



**Mississippi Department of Education**  
Carey M. Wright, Ed.D. • State Superintendent of Education

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Kim S. Benton, Ed.D. • Chief Academic Officer  
Office of the Chief Academic Officer • Tele: 601-359-3077 • Fax: 601-359-2566

Gretchen K. Cagle, M.Ed. • State Director  
Office of Special Education • Tele: 601-359-3498 • Fax: 601-359-2078

May 30, 2014

Dr. Mike Vinson, Conservator  
Scott County School District (6200)  
100 East First Street, Suite B  
Forest, MS 39074



Dear Dr. Vinson:

The Mississippi Department of Education (MDE), Office of Special Education (OSE) conducted an investigative audit of the Scott County School District on May 5-7, 2014, in order to assess the district's compliance in implementing the *Individuals with Disabilities Education Act* (IDEA). The Investigative Audit Report on Services for Students with Disabilities is enclosed.

The enclosed investigative report outlines the district's noncompliant findings and required corrective actions. Within thirty (30) days from receipt of this letter, the district must submit to the OSE an Improvement Plan outlining the actions the district will implement in order to achieve compliance. These actions must be designed to ensure that the district corrects findings of noncompliance as detailed in the enclosed report as soon as possible, but in no case later than 12 months. The OSE will review the Improvement Plan and will provide feedback regarding the corrective actions.

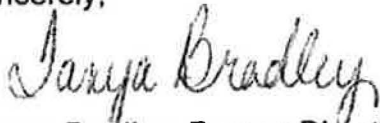
We acknowledge that significant challenges face the district as you move to comply with State and Federal regulations, and ensure that services to students with disabilities results in greater student success. Addressing the challenges is going to require a coordinated approach, one that includes district administrators, general educators, special educators, and families. We also strongly encourage the district to explore other resources for assistance such as the Institutions of Higher Learning, regional consortiums, neighboring districts, Federal programs, and parent organizations. Noncompliance cannot be viewed as the sole responsibility of special educators, and we emphasize that improvement will require district-wide initiatives and commitments.

As required by Federal regulations, all areas of noncompliance must be corrected as soon as possible, but in no case later than one year from the date of identification. A follow-up visit will be conducted to verify compliance. Failure to resolve all deficiencies noted in the enclosed report may affect the accreditation status of the school district.

Dr. Mike Vinson, Conservator  
May 30, 2014  
Page Two

We look forward to working with you to improve the lives and educational outcomes of students with disabilities. If you have any questions concerning the enclosed report or would like to schedule a time for technical assistance, please contact Velva Haynes or me at 601-359-3498.

Sincerely,

A handwritten signature in cursive script that reads "Tanya Bradley".

Tanya Bradley, Bureau Director  
Office of Special Education

Enclosure (Investigative Audit Report)

c: Gretchen K. Cagle, M.Ed.  
Paula Vanderford, Ph.D.  
Annette Varner

**MISSISSIPPI DEPARTMENT OF EDUCATION  
OFFICE OF INSTRUCTIONAL ENHANCEMENT AND  
INTERNAL OPERATIONS  
OFFICE OF SPECIAL EDUCATION**

Central High School Building  
359 North West Street  
P.O. Box 771  
Jackson, MS 39205-0771  
Phone 601-359-3498  
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**Investigative Audit Report  
on Services for Students with Disabilities**

**May 5-7, 2014**

**Scott County School District (6200)**

**Overview of Focused Monitoring Activities**  
**Scott County School District (6200)**  
**May 5-7, 2014**

The Office of Special Education (OSE) conducted an investigative audit in the Scott County School District on May 5-7, 2014. The district was selected for an investigative audit at the request of the State Superintendent of Education.

Using the Mississippi State Board Policies and the Individuals with Disabilities Education Act (IDEA) Part B, Federal Regulations as sources of authority, the OSE did **not** find evidence to support compliance with the following State and Federal requirements:

- A Free Appropriate Public Education (FAPE) is provided to all children residing in the State between the ages of 3 and 20 **34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101.**
- Physical Education must be made available to all students with disabilities **34 C.F.R. § 300.108 (a) and State Board Policy 7219, § 300.108 (a).**
- Placements are determined at least annually and based on the IEP **34 C.F.R. § 300.116(b)(1) and State Board Policy 7219, § 300.116 (b) (1).**
- Placements are based on the IEP **34 C.F.R. § 300.116 (b) (2) and State Board Policy 7219, § 300.116 (b) (2).**
- The Individualized Education Program (IEP) is a written statement for each child with a disability that is developed, reviewed, and revised **34 C.F.R. §§ 300.320-300.324 and State Board Policy 7219, §§ 300.320-300.324.**
- A student with a disability who is removed from current placement receives education services, so to enable the student with a disability to continue participation in the general education curriculum and to progress toward IEP goals; receives a Functional Behavioral Assessment (FBA) and Behavioral Intervention Plan (BIP) and modifications designed to address the violation **34 C.F.R. § 300.530(c)(1)(ii) and State Board Policy 7219, § 300.530(c)(1)(ii).**
- State Policies Regarding Children with Disabilities under the Individuals with Disabilities Education Act Amendments of 2004: Special Education Eligibility Determination Guidelines **State Board Policy 7219.**

As a result of the investigative audit, the district is required to develop an Improvement Plan to address the systemic findings of IDEA noncompliance. The corrective actions to be included in the district's Improvement Plan are to be developed to ensure positive change for children and youths with disabilities and their families.

## **Selection Criteria**

The Scott County School District was selected for an investigative audit by the Mississippi Department of Education (MDE). As a part of the investigative audit, the Office of Special Education (OSE) reviewed district programming and services for students with disabilities.

## **The Monitoring Team**

The MDE authorized the following team to conduct the monitoring visit on May 5-7, 2014.

### **Team Leader**

Joy Connor

### **OSE Facilitator**

Loria Powell

### **Team Members**

Keisha Dixon

Katherine Green

Judy Thompson

Janet Weiskopf

## **On-Site Methods of Data Collection**

All findings described in this report are based on the analysis of data reviewed during the on-site evaluation, including interviews with district staff, analysis of official documentation on file in the district, analysis of official reports submitted to the Mississippi Department of Education, and completed evaluation reports. The areas of noncompliance, findings, corrective actions and timelines for completion of corrective actions are listed on Attachment 1 – Findings of Noncompliance.



**Mississippi Department of Education  
Office of Special Education**

**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulations	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101</b> <b>Free Appropriate Public Education (FAPE)</b> A free appropriate public education must be provided to all children residing in the State between the ages of 3 and 20.</p>	<p>A review of 51 special education records, district documents, interviews with district personnel and classroom observations revealed the following:</p> <ul style="list-style-type: none"> <li>• Two (2) students whose secondary eligibilities are Speech/Language are not receiving speech and language services. One (1) has not received services for the current school year and one (1) has not received services for 3 years. Neither have a record of dismissal.</li> <li>• One (1) student whose eligibility is Hearing Impaired has no working hearing aids. Despite unsuccessful attempts to get the parent to repair the aids, the district did get permission to speak to the manufacturer in February of 2014. To date, there has been no follow-up. The student is making little progress in the classroom.</li> <li>• One (1) student whose IEP includes occupational and physical therapy as a related service has no documentation of receiving these services.</li> </ul>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures which ensure all students with disabilities are provided a free appropriate public education (FAPE) in accordance with the child's IEP.</li> <li>2. Provide all required related services and assistive technology to ensure the provision of a FAPE.</li> <li>3. Provide documented training to all special education teachers, related service providers, and school administrators regarding the requirements for ensuring a FAPE to each child with a disability in accordance with the child's IEP.</li> <li>4. Coordinate schedules of students who require special transportation to ensure students with disabilities do not have a shortened school day due to transportation schedules.</li> <li>5. Design and implement a consistent protocol for documenting speech dismissals.</li> <li>6. Reconvene an IEP meeting to determine compensatory services for</li> </ol>

**Mississippi Department of Education  
Office of Special Education**

**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulations	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101 Free Appropriate Public Education (FAPE) (continued)</b></p>	<ul style="list-style-type: none"> <li>• Fifteen (15) students who require transportation as a related service are not receiving the required 330 instructional minutes per day.</li> </ul>	<p>the students who have not received speech/language, occupational and physical therapy.</p> <ol style="list-style-type: none"> <li>7. Repair or replace the hearing aids or utilize a different assistive technology system for the student with a Hearing Impairment.</li> <li>8. Reconvene the IEP Committee for each student to review and/or revise the IEP as indicated.</li> </ol>

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.108 (a) and State Board Policy 7219, § 300.108 (a)</b>  <b>Physical Education</b>            Physical education must be made available to all students with disabilities.</p>	<p>A review of documents revealed one (1) student whose eligibility is Other Health Impaired (OHI): Orthopedically Impaired (OI) does not participate in physical education.</p>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures which ensure the district makes physical education or adaptive physical education available to students with disabilities.</li> <li>2. Provide documented training to all special education teachers and school administrators regarding the requirements for the availability of physical education to each student with a disability.</li> </ol>

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.116 and State Board Policy 7219, § 300.116 Placement</b> Placements are determined at least annually.</p>	<p>A review of documents revealed the following:</p> <ul style="list-style-type: none"> <li>• Three (3) student records had no date of the IEP meeting recorded.</li> <li>• Two (2) students had out-of-date IEPs.</li> <li>• Two (2) students had IEPs identified as "GAP" IEPs, the purpose being to bridge the gap between the Spring, 2014 review dates and the 2014-2015 school year IEP. The IEPs were not revised, just re-dated.</li> <li>• One student is receiving special education tutorial services for reading, yet the eligibility is Specific Learning Disability in Math Calculation only.</li> <li>• One student whose eligibility is Specific Learning Disability in Math Calculation and Math Problem Solving was socially promoted from 3<sup>rd</sup> to 5<sup>th</sup> grade, yet goals are at 6<sup>th</sup> grade and MCT is listed as 7<sup>th</sup> grade. The student is in self-contained placement.</li> </ul>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures to ensure the district makes timely and appropriate placement decisions regarding students with disabilities.</li> <li>2. Provide documented training to all special education teachers and school administrators regarding placement of students with disabilities in accordance with IDEA regulations.</li> <li>3. Reconvene the IEP Committee to ensure student has an appropriate IEP in their least restrictive environment, to the maximum extent appropriate.</li> </ol>

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.320 and State Board Policy 7219, § 300.320</b> <b>Individualized Education Programs (IEPs)</b> The IEP is a written statement for each child with a disability that is developed, reviewed, and revised in a meeting in accordance with §§ 300.320-300.324.</p>	<p>A review of IEPs revealed the following:</p> <ul style="list-style-type: none"> <li>• Six (6) students' IEPs did not include how their disability affects the students' involvement and progress in general education.</li> <li>• Two (2) students' IEPs did not include measurable annual goals designed to meet the students' needs resulting from their disability to enable the students to be involved in and make progress in the general education.</li> <li>• Five (5) students' IEPs did not include measurable annual goals designed to meet the students' other educational needs resulting from their disability.</li> <li>• Nine (9) students had little or no progress reported on the IEP and the IEPs of five (5) students had no description of how progress toward the annual goals were to be reported.</li> <li>• Seventeen (17) students had insufficient or generic accommodations listed on their IEPs and one (1) student had no accommodations page for the current year's IEP.</li> </ul>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures to ensure the district develops IEPs that are appropriate and compliant with IDEA regulations.</li> <li>2. Provide documented training to special education teachers and related service providers regarding development of IEPs that are appropriate and compliant with IDEA regulations.</li> <li>3. Reconvene the IEP Committee for each student to review and/or revise the IEP with all required components based on the student's unique needs.</li> </ol>

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.320 and State Board Policy 7219, § 300.320 Individualized Education Programs (IEPs) (continued)</b></p>	<ul style="list-style-type: none"> <li>• Fifteen (15) students had blank or insufficient explanations of the extent to which the students will not participate in general education with their non-disabled peers.</li> <li>• Three (3) students had no statements of appropriate State assessments and the IEP of one (1) student had general education assessments listed when the student was not taking the class or the assessment listed.</li> <li>• Three (3) students' IEPs did not have appropriate alternate assessment listed.</li> <li>• Seventeen (17) students whose ages are 14 and above, did not include appropriate, measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment and, where appropriate, independent living skills. The IEPs also did not include transition skills, including courses of study, needed to assist the students in reaching those goals.</li> </ul>	

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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>34 C.F.R. § 300.320 and State Board Policy 7219, § 300.320 Individualized Education Programs (IEPs) (continued)</b></p>	<ul style="list-style-type: none"> <li>• Three (3) students did not include a parent as part of the meeting, one (1) IEP did not include an interpreter for a parent who does not speak English, two (2) IEPs did not include a general educator and one (1) IEP had no signature page.</li> <li>• The present levels of performance page of the IEPs of two (2) students did not include the strengths of the students, two (2) did not include concerns of the parents, three (3) had inadequate descriptions of the students' academic and functional performance and four (4) of the IEPs did not include adequate information about the students' recent evaluations</li> <li>• Seven (7) students' IEPs did not include consideration of needed special factors</li> <li>• Three (3) students' IEPs did not include appropriate positive behavioral interventions and supports and/or other strategies, supplementary aids and services, program modifications and/or support for personnel.</li> </ul>	

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

<b>Regulation</b>	<b>Findings</b>	<b>Corrective Actions</b>
<p><b>34 C.F.R. §§ 300.530 (c) (1) (i) (ii) Discipline Procedures</b> A student with a disability who is removed from current placement receives education services, so to enable the student with a disability to continue participation in the general education curriculum and to progress toward IEP goals.</p>	<p>A review of data revealed the following:</p> <ul style="list-style-type: none"> <li>• One (1) student was suspended for seven (7) days then placed on homebound instruction. The IEP does not reflect the change in placement, nor are there intervention services to address the violation which caused the suspension.</li> </ul>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures to ensure that the district follows IDEA regulations regarding removal of students with disabilities from current placement for disciplinary reasons, which result in a change of placement.</li> <li>2. Provide documented training to special education teachers and school administrators regarding the appropriate discipline procedures upon removal of students with disabilities from current placement.</li> <li>3. Reconvene an IEP meeting to determine compensatory services for the district's failure to conduct a change in placement.</li> </ol>



**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
<p><b>State Board Policy 7219</b> State Policies Regarding Children with Disabilities under the Individuals with Disabilities Education Act Amendments of 2004: Special Education Eligibility Determination Guidelines</p>	<p>A review of data revealed the following:</p> <ul style="list-style-type: none"> <li>• One (1) student's last evaluation was dated 12/15/10.</li> <li>• One (1) student whose eligibility is Other Health Impaired (Asthma) has insufficient documentation for the ruling. The student has no accommodations for asthma on the IEP, was absent only six (6) days in the last two years, but is failing three (3) academic subjects;</li> <li>• One (1) student has a ruling of Specific Learning Disability in Math Calculation and Problem Solving. The student is in 7<sup>th</sup> grade, reads on a 1<sup>st</sup> grade level and is in self-contained placement. The last comprehensive evaluation was completed in November, 2008. The reevaluation using the short form was completed in March, 2014 without consideration of current school year data.</li> <li>• One (1) student has no current reevaluation form on record, but the IEP lists the eligibility as Intellectual Disability and Autism. The Teacher Narrative on file states that the student</li> </ul>	<p><b>The district must, within 90 days:</b></p> <ol style="list-style-type: none"> <li>1. Review/revise policies and procedures to ensure that the district follows State Board Policy 7219: Special Education Eligibility Determination Guidelines.</li> <li>2. Provide documented training to special education teachers, psychometrist, and related service providers regarding State Board Policy 7219: Special Education Eligibility Determination Guidelines.</li> <li>3. Obtain parent signature to conduct reevaluations for those students with questionable rulings.</li> </ol>

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

<b>Regulation</b>	<b>Findings</b>	<b>Corrective Actions</b>
<p><b>State Board Policy 7219 continued</b></p>	<p>displays a number of behavior issues and has Autistic tendencies.</p> <ul style="list-style-type: none"> <li>• One (1) student has an eligibility ruling of Hearing Impaired, but there is no audiological examination in the file detailing the type of loss, age of onset and severity of loss.</li> <li>• One (1) student, who has an eligibility ruling of Language Speech-Language, has a questionable ruling based on the discrepancy model. In addition the student is placed in a self-contained class for academic deficits.</li> <li>• One (1) student has an eligibility ruling of Autism Spectrum Disorder, specifically Asperger's Syndrome, on the last comprehensive evaluation report in November, 2006. The latest short form reevaluation in March, 2014, did not review the recent data that reports violent outbursts and injurious behavior toward animals.</li> </ul>	

**Mississippi Department of Education  
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**Summary of Investigative Audit  
Scott County School District (6200)  
May 5-7, 2014**

**Attachment 1 – Status of Noncompliance**

Regulation	Findings	Corrective Actions
	<p><b>Recommendation:</b></p> <p>Three (3) self-contained classes have students whose age ranges exceed that of their nondisabled peers. One class in an elementary school has 12 students with disabilities whose ages range from 7-18. One class at an attendance center has 13 students with disabilities whose ages range from 5-19 and another class at the same attendance center has 11 students with disabilities whose ages range from 6-12. The District should consider reorganizing the classes to ensure students have access to their age-appropriate nondisabled peers.</p>	

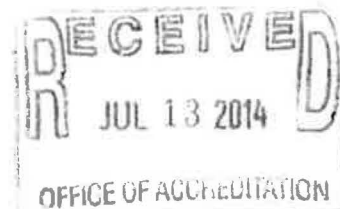
# Scott County School District

Annette Varner  
Special Education Director

100 East First St. Suite B  
Forest, Mississippi 39074  
Telephone 601-469-3861

July 7, 2014

Tanya Bradley, Bureau Director  
Office of Special Education  
Mississippi Department of Education  
P.O. Box 771  
Jackson, MS 39205



Dear Ms. Bradley:

The Scott County School District Special Education Department has thoroughly reviewed the investigative audit findings resulting from the monitoring visit of May 5-7, 2014. Rest assured, every effort will be made to correct the areas of noncompliance as quickly as possible; as our number one priority is our students and their educational outcomes.

Please accept my personal thanks for the assistance we have received from your office thus far, as it has been very graciously provided. Although our district has struggled through some very challenging issues during the last year, mainly related to finances and leadership, meeting the needs of our students with disabilities continues to be of the utmost importance to me personally, as well as to our Conservator and other staff members.

Please find the attached CAP (Improvement Plan). We have already begun the process of correcting the deficiencies, and will work as quickly as possible to complete the process so as to be in compliance with the *Individuals with Disabilities Education Act (IDEA)*. We look forward to working with you and your staff through this process.

Sincerely,

A handwritten signature in black ink, appearing to read "Annette Varner". The signature is fluid and cursive, with a large initial "A" and "V".

Annette Varner

Enclosure: Scott County School District CAP (Improvement Plan)

Cc: Marcus Boyles, Conservator, Scott County School District  
Gretchen Cagle, Director, Office of Special Education  
Paula Vanderford, Bureau Director, Office of Accreditation

**Improvement Plan for Students with Disabilities  
Scott County School District - May 2014**

**Area of Noncompliance Finding Page # 4 and 5-34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101 (FAPE)**

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
<b>Review/revise policies and procedures which ensure all students with disabilities are provided a free appropriate public education (FAPE) in accordance with the child's IEP.</b>	June 21, 2014 – Ongoing	Special Education Director, District Staff and Special Education Teachers	FAPE Checklist to be utilized in the 2014-2015 school year	Conduct a review of completed FAPE Checklists. Verify that student data in SCSD collection and reporting systems supports the delivery of services as defined by the IEP and in accordance with the completed FAPE Checklist. Follow-up with periodic onsite visits.	SB 7219: State Policies Regarding Children with Disabilities 300.101
<b>Provide all required related services and assistive technology to ensure the provision of a FAPE.</b>	August 11, 2014 – October 31, 2014	Special Education Director, Staff, Contract Workers and Teachers	Copies of report from Deaf Clinic and IEP (related services page) and invoices for services (OT/PT)	Conduct regular data analysis for students with disabilities, to include all SCSD collection and reporting systems, verifying the delivery of services to ensure that FAPE is provided in accordance with IEPs.	Mississippi School for the Deaf
<b>Provide documented training to all special education teachers, related service providers, and school administrators regarding the requirements for ensuring a FAPE to each child with a disability in accordance with the child's IEP.</b>	August 4, 2014 – October 31, 2014	District Staff including Special Education Director, Teachers, Psychometrists, Administrators and School Counselors	Training agendas and sign-in sheets	Conduct regular analysis of students with disability data, to include all SCSD collection and reporting systems, verifying the delivery of services to ensure that FAPE is provided in accordance with the IEPs.	SB 7219: State Policies Regarding Children with Disabilities 300.101

**Improvement Plan for Students with Disabilities  
Scott County School District - May 2014**

**Area of Noncompliance Finding Page # 4 and 5-34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101 (FAPE)**

<b>Coordinate schedules of students who require special transportation to ensure students with disabilities do not have a shortened school day due to transportation schedules.</b>	August 11, 2014 – ongoing	Transportation Director, School Administrators, SPED Director and Teachers	Time Sheets - bus drop off (mornings) and pick up (afternoon)	Additional handicapped bus route added (3 routes total – up from two routes in the 2013-2014 school year).	MSIS, School and Student Schedules, SAP student data, Transportation schedules
<b>Design and implement a consistent protocol for documenting speech dismissals.</b> (This process was changed in 2013 with the change of Director – students identified in this audit were dismissed prior to the change in procedure)	August 11, 2014	Special Education Director, Speech Language Teachers and SPED Data Specialist	Re-evaluation forms indicating dismissal from speech available for review since the procedure change during the 2012-2013 school year.	Data analysis (MSIS, IEP, and Teacher Rosters) by SPED Data Specialist to ensure services are provided. Completed re-evaluations and documentation must be submitted to Data Specialist <i>prior</i> to discontinuation of services.	SB 7219: State Policies Regarding Children with Disabilities 300.101
<b>Reconvene an IEP meeting to determine compensatory services for the students who have not received speech/language, occupational and physical therapy.</b>	July 21, 2014 to September 30, 2014	Special Education Director and IEP Committee	Re-evaluation (speech) and IEP with meeting minutes available for review	Data analysis (district SAP and SPED database) by SPED Data Specialist to ensure timely reporting for any student dismissed.	SB 7219: State Policies Regarding Children with Disabilities 300.101
<b>Repair or replace the hearing aids or utilize a different assistive technology system for the student with a Hearing Impairment.</b>	August 11, 2014 – September 30, 2014	Special Education Teachers and District Staff (scheduled with School for the Deaf Clinic for assessment)	N/A	Scheduled checks/monitoring of equipment by the speech/language teacher (Student identified in audit has been scheduled for evaluation at School for the Deaf – needs assessment)	Mississippi School for the Deaf

**Improvement Plan for Students with Disabilities  
Scott County School District - May 2014**

**Area of Noncompliance Finding Page # 4 and 5-34 C.F.R. § 300.101 and State Board Policy 7219, § 300.101 (FAPE)**

<b>Reconvene the IEP Committee for each student to review and/or revise the IEP as indicated.</b>	July 21, 2014 – August 30, 2014 (ongoing)	IEP Committee / Data Specialist	IEPs	Data analysis by SPED Data Specialist to ensure services are provided. Data specialist will email reminders and perform follow-up checks.	SB 7219: State Policies Regarding Children with Disabilities 300.101
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**Improvement Plan  
for Students with Disabilities  
Scott County School District  
May 2014**

**Area of Noncompliance Finding Page #:6- 34 C.F.R. § 300.108 (a) and State Board Policy 7219, § 300.108 (a)  
Physical Education**

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
<b>Review/revise policies and procedures which ensure the district makes physical education or adaptive physical education available to students with disabilities.</b>	June 21, 2014 – September 30, 2014	Administrators, Teachers, Coaches and Special Education Director	FAPE Checklist	FAPE Checklist to be utilized in the 2014-2015 school year (including Physical education) as specified in C.F.R 300.108	SB 7219: State Policies Regarding Children with Disabilities 300.108
<b>Provide documented training to all special education teachers and school administrators regarding the requirements for the availability of physical education to each student with a disability.</b>	August 11, 2014 – October 31, 2014 (ongoing)	Special Education Director	Agenda and sign-in sheets	Data quality and compliance management (IEP and schedule) by Special Education Data Specialist to ensure PE participation per IEP and/or verification of decision of nonparticipation	SB 7219: State Policies Regarding Children with Disabilities 300.108



**Improvement Plan for Students with Disabilities  
Scott County School District - May 2014**

**Area of Noncompliance Finding Page #:7- 34 C.F.R. § 300.116 and State Board Policy 7219, § 300.116 Placement**

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
<b>Review/revise policies and procedures to ensure the district makes timely and appropriate placement decisions regarding students with disabilities.</b>	July 21, 2014 – October 31, 2014  (Ongoing)	Special Education Director, Psychometrist and Data Specialist	IEP and Data Support (MSIS)	Daily data quality and timeline compliance management (Special Education Data Specialist) - Implement procedures to collect, monitor, and process annual IEP data to ensure completeness and compliance of all IEP requirements and timelines. A system for distributing alerts and periodic reports will provide notification to IEP teachers of all IEPs requiring action/review.	SB 7219: State Policies Regarding Children with Disabilities 300.116
<b>Provide documented training to all special education teachers and school administrators regarding placement of students with disabilities in accordance with IDEA regulations.</b>	August 4, 2014 to October 31, 2014	Special Education Director and Special Education Staff MDE Staff (In-district training)	Agenda and sign-in sheets	Complete data analysis (Data Specialist) supporting training efforts and verifying effectiveness of results.	SB 7219: State Policies Regarding Children with Disabilities 300.116 / <i>IEP Development Guidance Manual</i>
<b>Reconvene the IEP Committee to ensure student has an appropriate IEP in their least restrictive environment, to the maximum extent appropriate.</b>	July 21, 2014 – August 31, 2014	IEP Committee	IEPs	Daily data quality and timeline compliance management (Special Education Data Specialist) comparing results with reported IEP LRE, physical placement, and student schedule agreement.	SB 7219: State Policies Regarding Children with Disabilities 300.116

**Improvement Plan  
for Students with Disabilities  
Scott County School District  
May 2014**

**Area of Noncompliance Finding Page #:8-34 C.F.R. § 300.320 and State Board Policy 7219, § 300.320  
Individualized Education Programs (IEPs)**

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
<b>Review/revise policies and procedures to ensure the district develops IEPs that are appropriate and compliant with IDEA regulations.</b>	July 21, 2014 – September 30, 2014	Special Education Director and Teachers	IEP Checklist	Daily data quality and compliance management (Special Education Data Specialist)	SB 7219: State Policies Regarding Children with Disabilities 300.320
<b>Provide documented training to special education teachers and related service providers regarding development of IEPs that are appropriate and compliant with IDEA regulations.</b>	August 4, 2014 – September 30, 2014 (ongoing)	MDE/ April Rice and Special Education Director	Agenda and sign-in sheets	Complete data analysis to support training efforts. Daily data quality and compliance management (Special Education Data Specialist) with reminders and notifications to teachers	SB 7219: State Policies Regarding Children with Disabilities 300.320 / New IEP form and <i>IEP Development Guidance Manual</i>
<b>Reconvene the IEP Committee for each student to review and/or revise the IEP with all required components based on the student's unique needs.</b>	July 21, 2014 – September 31, 2014	IEP Committee	IEPs	Data Specialist will monitor data quality and send notifications and reminders	SB 7219: State Policies Regarding Children with Disabilities 300.320

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
Review/revise policies and procedures to ensure that the district follows IDEA regulations regarding removal of students with disabilities from current placement for disciplinary reasons, which result in a change of placement.	September 30, 2014	Special Education Director and Staff	Disciplinary Policy and Procedures from District SB Policy and Student Handbook	Complete data analysis to support training efforts. Conduct daily data quality and timeline compliance management (Special Education Data Specialist). Analyze reported discipline incidents to determine validity of changes in placement.	SB 7219: State Policies Regarding Children with Disabilities 300.530, Scott County School Board Discipline Policy and Scott County Student Handbook
Provide documented training to special education teachers and school administrators regarding the appropriate discipline procedures upon removal of students with disabilities from current placement.	August 2014 to October 31, 2014 (ongoing)	Special Education Director and District Staff including Administrators and Teachers	Agenda and sign-in sheets	Daily data quality and timeline compliance management (Special Education Data Specialist)	SB 7219: State Policies Regarding Children with Disabilities 300.530, Scott County School Board Discipline Policy and Scott County Student Handbook
Reconvene an IEP meeting to determine compensatory services for the district's failure to conduct a change in placement.	July 21, 2014 to August 31, 2014	Special Education Director/ IEP Committee	Reviewed and/or revised IEP	Daily data quality and timeline compliance management (Special Education Data Specialist)	SB Policy 7219: State Policies Regarding Children with Disabilities / 300.530 - 300.536

**Improvement Plan  
for Students with Disabilities  
Scott County School District  
May 2014**

**Area of Noncompliance Finding Page #:12 State Board Policy 7219**

<b>CORRECTIVE ACTIONS (ACTIVITIES)</b>	<b>TIMELINE</b>	<b>BY WHOM</b>	<b>DELIVERABLES</b>	<b>DISTRICT FOLLOW-UP SELF ASSESSMENT</b>	<b>RESOURCES</b>
<b>The district must, within 90 days: Review/revise policies and procedures to ensure that the district follows State Board Policy 7219: Special Education Eligibility Determination Guidelines.</b>	August 4, 2014 - August 31, 2014 (ongoing)	Special Education Director, Psychometrist, Teacher, Data Specialist, Speech/language Teacher and Case Manager	Form a committee consisting of individuals involved in eligibility determinations to review and amend SCSD Policy and Procedures to ensure alignment with State Board Policy 7219. Checklist of information and factors that must be considered in eligibility determinations per State Board Policy 7219.	Review of evaluation data of students referred for initial evaluations and comprehensive reevaluations	SB Policy 7219: State Policies Regarding Children with Disabilities
<b>Provide documented training to special education teachers, psychometrist, and related service providers regarding State Board Policy 7219: Special Education Eligibility Determination Guidelines.</b>	August 4, 2014 – October 31, 2014	Special Education Director and Consulting School Psychologist	Agendas and/or Sign-in Sheets	Provide data support that will track timelines and provide alerts to the responsible team as end dates approach. Monitor and evaluate all applicable timelines to determine if all elements of the eligibility process are operating at	SB Policy 7219: State Policies Regarding Children with Disabilities

**Improvement Plan  
for Students with Disabilities  
Scott County School District  
May 2014**

**Area of Noncompliance Finding Page #:12 State Board Policy 7219**

				acceptable levels. Retraining as necessary	
<b>Obtain parent signature to conduct reevaluations for those students with questionable rulings.</b>	August 11, 2014 – August 31, 2014	Psychometrists/ Special Education Teachers	Pupil Personal Data Sheet and/or completed re-evaluation	Conduct Reevaluations that meet State Board Policy 7219: Special Education Eligibility Determination Guidelines subject to review by Special Education Director	SB Policy 7219: State Policies Regarding Children with Disabilities

**Additional Findings:** The district had three self-contained classes whose students' age ranges exceeded that of their nondisabled peers.

**Actions:** These classes have been reorganized for the 2014-2015 school year so that the students may have access to their age-appropriate peers.

Scott County School District  
 Bank Reconciliation Certification Report  
 Fiscal Year 2014-2015

Month ending August 2014

Bank Account	Bank Balance	Outstanding Deposits/Credits	Outstanding Checks/Debits	Book Balance
District Maintenance	\$ 1,023,197.79	\$ 4,717.42	\$ (12,032.72)	\$ 1,015,882.49
Activity	\$ -	\$ -	\$ -	\$ -
16th Section Interest	\$ 2,322,762.02	\$ -	\$ -	\$ 2,322,762.02
Forestry Reserve	\$ 1,194,509.24	\$ -	\$ (1,600.00)	\$ 1,192,909.24
16th Section Escrow	\$ 218,978.57	\$ -	\$ -	\$ 218,978.57
16th Section Principal	\$ 83,103.57	\$ -	\$ -	\$ 83,103.57
Unemployment	\$ 68,260.15	\$ -	\$ -	\$ 68,260.15
Account Payable Clearing	\$ 497,442.05	\$ 2,768.16	\$ (499,896.38)	\$ 313.83
Payroll Clearing	\$ 1,071,072.07	\$ 12,268.83	\$ (1,062,243.74)	\$ 21,097.16
Payroll Clearing Reconcile				\$ 7,374.30
Lunch Clearing	\$ -	\$ -	\$ -	\$ -
School Activity Funds				\$ 227,589.48
Cash per Bank Reconciliation				<u>\$ 5,158,270.81</u>
Cash per Cash Balance Statement				\$ 6,049,037.35

Reconciled by \_\_\_\_\_ Date \_\_\_\_\_

Al Ladner

Business Administrator

DISTRICT NAME Scott County School District

CASH FLOW REPORT - DISTRICT MAINTENANCE FUND

Note: MUST reconcile bank statements monthly

Instructions: Please project for the entire fiscal year your cash flow in your District Maintenance Fund. On the 25th of each month submit to MDE a revised report updating the prior month with actual numbers. (For example by October 25th you should submit a report that shows the actual cash for July, August and September.)

	July	August	September	October	November	December	January	February	March	April	May	June
Cash												
1120 - cash on hand	391,150.02	1,732,587.43	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71
AC TUAL Revenue												
MAEP	1,412,384.75	1,570,041.75										
Heavy Trucks Tax	2,912.62	4,643.23										
National Forest	217.98	1,805.64										
Ad Val Collections	94,018.20	99,184.96										
Other Grant In Aids	2,287.26											
Drivers Ed												
Homestead Exemption												
Master Teacher		7,249.75										
Rail Car												
Indirect Cost Transfer In												
Other Transfers In	197,785.54											
Other: Interest	106.77											
Other: Misc.	9,561.59	2,859.29										
Other: Accruals	157,095.00											
Other:												
<b>Total Ant. Rev</b>	<b>1,876,369.71</b>	<b>1,685,784.62</b>										
AC TUAL Expenses												
1120 - Payroll	324,953.35	1,432,522.98										
1120 - Accts. Payable	209,978.95	892,174.40										
1120 - Transfers Out		299,600.96										
Other: Insurance Adj.												
Prior Period Adjustment												
Other: _____												
Other: _____												
Other: _____												
Other: _____												
<b>Total Antipated Exp</b>	<b>534,932.30</b>	<b>2,624,298.34</b>										
Ending Balance	1,732,587.43	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71	794,073.71



Mississippi Department of Education  
Carey M. Wright, Ed.D., State Superintendent of Education

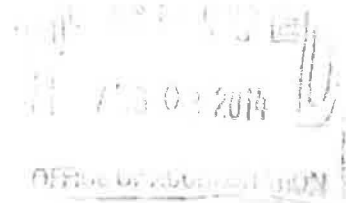
Office of Educational Accountability • Sonya Amis • Director  
Chande Caballero • Internal Auditor • Internal Accountability • 601-359-5254

TO: Paula Vanderford, Director  
Office of Accreditation

FROM: Chande Caballero, Internal Auditor *cc*  
Office of Internal Accountability

DATE: August 6, 2014

RE: Accreditation Violation – Scott County School District



We have received the audit report for the fiscal year ending June 30, 2013, for the Scott County School District. Upon review of the report, the following violations in Accreditation Process Standards were noted:

**Standard 10.5** – The most recent audit report verifies the accuracy and timely reporting of all reports, other than student data, required for submission to MDE in accordance with state law and/or State Board of Education policies (MS Code 37-37-7(2)(e) and 37-37-13).

Violation – Finding 7 was issued in the audit report noting that the District did not have the year-end financial statements available for audit on or before October 15, 2013.

This constitutes the SIXTH consecutive violation of MS Code 37-37-7(2)(e) and 37-37-13. As a result of this repeated minor violation of Standard 10.5 and in accordance with Appendix H of the Mississippi Public School Accountability Standards, a citation of noncompliance should be issued to the school district and placed in the district file. No immediate action to downgrade the district's accreditation status is recommended. The deficiency should remain on record until the district has successfully demonstrated compliance with this accreditation standard.

**Standard 11.2** - Funds available for classroom supplies, materials, and equipment from the Education Enhancement Fund are allotted and expended in compliance with Section 37-61-33 and State Board Policy 3400.

Violation - Finding 1 was issued in the audit report noting that the district had \$61,533 carryover of 2012 Education Enhancement monies of which \$20,684 was not spent at the end of fiscal year ended June 30, 2013.

This constitutes the SIXTH consecutive violation of MS Code 37-61-33 and State Board Policy 3400. As a result of this repeated minor violation of Standard 11.2 and in accordance with Appendix H of the Mississippi Public School Accountability Standards, a citation of noncompliance should be issued to the school district and placed in the district file. No

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immediate action to downgrade the district's accreditation status is recommended. The deficiency should remain on record until the district has successfully demonstrated compliance with this accreditation standard.

Enclosed is a copy of the applicable excerpts from the audit report. If you have any questions, please feel free to contact me.

**Finding 7:**

**Criteria:**

Section 37-61-21(2), Miss. Code Ann. (1972), states that on or before the fifteenth day of October of each year, the local school board of each school district, with the assistance of the school district superintendent, shall prepare and file with the State Department of Education year-end financial statements and any other budgetary information that the State Board of Education may require. The State Board of Education shall prescribe and provide forms to each school district for this purpose. No additional changes may be made to the financial statements after October 15 of each year.

**Condition:**

The District did not have the year-end financial statements available for the audit on or before October 15, 2013.

**Cause:**

This noncompliance occurred because the district lacked proper training with respect to preparing the financial statements in a timely manner.

**Effect:**

Noncompliance with Section 37-61-21(2), Miss. Code Ann. (1972) could result in management and board members basing policy and decisions on obsolete information.

**Recommendation:**

The district should prepare and file their year-end financial statements and any other budgetary information to the State Department of Education on or before the fifteenth day of October of each year.

**Response:**

The district will prepare and file their year-end financial statements and any other budgetary information to the State Department of Education on or before the fifteenth day of October of each year.

The Office of the State Auditor or a public accounting firm will review, on the subsequent year's audit engagement, the findings in this report to ensure that corrective action has been taken.

The Scott County School District's responses to the findings included in this report were not audited and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the school board and management, entities with accreditation overview, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Fortenberry & Ballard, PC*

Fortenberry & Ballard, PC  
May 27, 2014

Certified Public Accountants

**FORTENBERRY & BALLARD, PC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
STATE LAWS AND REGULATIONS**

Conservator and School Board  
Scott County School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Scott County School District as of and for the year ended June 30, 2013, which collectively comprise the Scott County School District's basic financial statements and have issued our report thereon dated May 27, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Section 37-9-18(3)(a), Miss. Code Ann. (1972), states in part, "the auditor shall test to ensure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), relating to classroom supply funds." As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain other state laws and regulations. However, providing an opinion on compliance with all state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our procedures performed to test compliance with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), disclosed the following instance of noncompliance. The noncompliance is reported in finding number 1 below. The district reported \$11,093 of classroom supply funds carried over from previous years.

Section 37-9-18(3)(b), Miss. Code Ann. (1972), states in part, "the auditor shall test to ensure correct and appropriate coding at the function level. The audit must include a report showing the correct and appropriate functional level expenditure codes in expenditures by the school district."

The results of our procedures performed to test compliance with the requirements of Section 37-9-18(3)(b), Miss. Code Ann. (1972), disclosed no instances of noncompliance related to incorrect or inappropriate functional level expenditure coding.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain other state laws and regulations. However, providing an opinion on compliance with all state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of procedures performed to test compliance with certain other state laws and regulations and our audit of the financial statements disclosed the following immaterial instances of noncompliance with other state laws and regulations. Our immaterial findings and recommendations and your responses are as follows:

**Finding 1:**

Criteria:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), specifies, "all unexpended amounts will be carried forward, combined with the following year's allocation of Education Enhancement Fund instructional supplies funds and reallocated for the following year."

Condition:

The district had \$61,533 carryover of 2012 Education Enhancement (Classroom Supplies) monies of which \$20,684 was not spent at the end of fiscal year ended June 30, 2013.

Cause:

The lack of training concerning Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972) requirements.

Effect:

Students did not receive the full benefit of the intended classroom supply budget during the year.

Recommendation:

The District should implement policies and procedures to ensure compliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

Response:

The District has already instigated measures to comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

**Finding 2:**

Criteria:

Section 29-3-57, Miss. Code Ann. (1972) states, "It is the duty of the Superintendent of education to collect promptly all rentals due and all principal and interest due upon loans and investments of sixteenth section principal funds. Upon a sixty (60) day default in payment of any rental according to the terms of such lease, the lease shall be declared terminated unless the board of education finds extenuating circumstances were present...."

Condition:

During our test of sixteenth section leases we identified several leases in which rental payments tested were more than 60 days past due with no documentation that board action was taken as required by Section 29-3-57, Miss. Code Ann. (1972).

Cause:

The cause of the above condition is primarily due to lack of training with state requirements.

Effect:

District's resources of sixteenth section lease payments were not available for operations.

# MISSISSIPPI

## PUBLIC SCHOOL ACCOUNTABILITY STANDARDS

2014



## APPENDIX H

### CONSEQUENCES FOR NONCOMPLIANCE WITH FINANCIAL ACCOUNTABILITY REQUIREMENTS STANDARDS 4 AND 5 (Previously Standards 10 and 11 in 2012 Edition)

The Office of Internal Accountability will evaluate each violation of financial accountability requirements and accreditation standards to determine if the violation is considered to be (1) a minor accounting or audit violation, (2) a substantial accounting or audit violation, or (3) a serious financial accountability violation. Due to the variety of possible violations of financial accountability requirements ranging from minor accounting or audit violations to serious financial accountability violations, the following consequences will be implemented for verified deficiencies with financial accountability requirements and accreditation standards.

#### A. LETTER OF WARNING: MINOR ACCOUNTING OR AUDIT VIOLATION

If a **minor accounting or audit 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 minor 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 minor** accounting or audit violations of the same process standard have been verified or when a **substantial** accounting or audit violation has 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.

#### 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 of a **serious nature** 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.