

OFFICE OF CHIEF OF RESEARCH AND DEVELOPMENT
Summary of State Board of Education Agenda Items
Consent Agenda
June 16, 2016

OFFICE OF DISTRICT ACCREDITATION

- P. Revise Appendix H of the *Mississippi Public School Accountability Standards*
(Has cleared the Administrative Procedures Act process without public comment)

Background Information: On April 7, 2016, the Commission on School Accreditation approved the proposed revisions to Appendix H of the *Mississippi Public School Accountability Standards* presented by the Office of School Financial Services and the Office of Internal Accountability.

These revisions will remove the subjective nature of the terms minor, substantial, and serious violations as outlined in Appendix H. Serious violations are defined by the Office of the State Auditor and related to the District's annual financial audit as defined by Process Standard 4 of the *Mississippi Public School Accountability Standards*.

Recommendation: Approval

Back-up material attached

APPENDIX H
Mississippi Public School Accountability Standards, 2015

**CONSEQUENCES FOR NONCOMPLIANCE WITH FINANCIAL ACCOUNTABILITY
REQUIREMENTS STANDARDS 4 AND 5**

The Office of Internal Accountability will ~~evaluate each violation of financial accountability requirements and~~ **review** the accreditation standards to determine if **there is a violation. 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 violations of the financial accountability requirements and accreditation standards.**

A. LETTER OF WARNING ISSUED FOR: MINOR ACCOUNTING OR AUDIT VIOLATION OF FINANCIAL ACCOUNTABILITY REQUIREMENTS

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~~ **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.