

OFFICE OF CHIEF ACCOUNTABILITY OFFICER
Summary of State Board of Education Agenda Items
August 3, 2021

OFFICE OF ACCREDITATION

01. Information: Report from the Commission on School Accreditation concerning the Commission's determination that an extreme emergency situation exists in the Holmes County Consolidated School District which jeopardizes the safety, security, and educational interests of the children enrolled in the schools in this District and that this emergency situation is related to serious violations of federal and state law and accreditation standards, serious concerns regarding financial resources, inappropriate standards of governance, a continued pattern of poor academic performance and the failure to comply with standards that sustain a safe school climate [Goals 1, 2, 3, 4, 5, and 6 – MBE Strategic Plan]

This item references Goals 1, 2, 3, 4, 5, and 6 of the *Mississippi Board of Education 2018 – 2022 Strategic Plan*.

Information Only

Back-up material attached



July 26, 2021

Dr. Debra Powell, Superintendent
Holmes County Consolidated School District
Post Office Box 630
Lexington, Mississippi 39095

VIA HAND DELIVERY

Ms. Louise Winters, President
Holmes County Consolidated School Board
Post Office Box 630
Lexington, Mississippi 39095

Dear Dr. Powell and Ms. Winters:

Enclosed is the *On-Site Investigative Audit Report* based on the investigative audit conducted by the Mississippi Department of Education (MDE) in the Holmes County Consolidated School District (HCCSD or District) that began on April 27, 2021. The investigative audit included an evaluation of accreditation standards and accountability requirements of the State Board of Education (SBE). All findings described in the enclosed report are based on the analysis of data collected during the on-site evaluation, including (a) interviews conducted with HCCSD staff, (b) observations and completed evaluation forms, (c) analysis of official documentation on file in the HCCSD, and (d) analysis of official reports submitted to the MDE.

Based on the audit findings, the HCCSD is in violation of 26 out of 32 Process Standards that include the following: 1, 1.1, 1.2, 1.3, 2, 2.2, 2.3, 2.4, 2.5, 4, 4.1, 4.4, 4.6, 6, 6.1, 6.2, 6.3, 7, 8, 9, 10, 12, 12.1, 12.2, 14, 14.1, 14.1.4, 14.3, 14.5, 15, 16, 17, 17.1, 17.3, 17.4, 17.5, 17.6, 17.7, 17.8, 18, 18.1, 18.2, 19, 19.1, 19.2, 20, 20.1, 20.2, 21, 21.1, 21.2, 22, 24, 24.1, 24.2, 26, 27, 27.1, 27.2, 27.3, 29, 29.1, 29.2, 29.4, 30, and 31. In addition to the violations noted above, the HCCSD is noncompliant with Accreditation Policy 2.1. Based on a detailed analysis of the 2019 – 2020 and 2020 – 2021 Personnel/Accreditation Data Report submitted to the MDE and official documentation on file in the HCCSD, the District failed to report complete and accurate data to the MDE.

The MDE also found the HCCSD in violation of Process Standards 3, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7; however, as a result of the COVID-19 pandemic, the SBE granted rule suspensions, exemptions and/or waivers around these Process Standards.

The MDE found the HCCSD in compliance for Process Standards 2.1, 3.3, 11, 13.3, 13.4, 17.5.1, 25, 28, 28.1, 28.2, 28.3, 28.4, 28.5, 29.3, 32, 32.1, and 32.2. Additionally, the MDE found the HCCSD in compliance for Process Standards 13 and 13.1 based on the COVID-19 pandemic rule suspensions, exemptions and/or waivers.

The MDE did not evaluate Process Standards 10.1 and 13.5. The MDE did not evaluate Process Standards 13.2 and 14.2 due to the COVID-19 pandemic rule suspensions, exemptions and/or waivers.

Process Standards 14.1.1 – 14.1.3, 14.1.5 – 14.1.11, 14.4, 17.2, and 23 do not apply to the HCCSD.

As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4, and 4.6, the Bureau of Internal Audit is unable to determine compliance with Process Standards 4.2, 4.3, 4.5, and 4.7 related to financial accountability. Additionally, because of the disclaimer of opinions issued in the 2019 report conducted under the guidelines of the Office of the State Auditor, the Bureau of Internal Audit is unable to determine compliance with Process Standards 5, 5.1, and 5.2.

The MDE Office of Accreditation will present evidence to the Commission on School Accreditation (Commission), which will determine whether an extreme emergency exists in the HCCSD that jeopardizes the safety, security, or educational interests of the children enrolled in the schools in the District. In accordance with Miss. Code Ann. § 37-17-6(12)(b), the Commission will determine if such an emergency situation is related to serious violation(s) of federal and state law and accreditation standards, serious concerns regarding financial resources and safety, and inappropriate standards of governance. The Commission meeting will begin at 10:00 a.m. on Monday, August 2, 2021, in the Senator Gray Ferris Board Room on the Fourth Floor of the Central High School Building in Jackson, Mississippi.

Pursuant to Accreditation Policy 2.9.2.2, District representatives, which shall include, the Superintendent and the HCCSD Board Chair, will be allowed to address the Commission prior to the Commission's determination. While the District may be represented by counsel, only HCCSD employees and/or HCCSD Board members may address the Commission during the forty (40) minutes allowed for the District to present evidence pertinent to this matter. This time may not be delegated to anyone else. Following the presentations from the Office of Accreditation and the District, the attorney for the District (if applicable) and the attorney for the MDE will be allowed ten (10) minutes each to provide closing statements.

If the Commission makes a recommendation(s) at this meeting, the recommendation(s) will be presented to the SBE at a special-called meeting on August 3, 2021, at 10:00 a.m. in the Senator Gray Ferris Board Room on the Fourth Floor of the Central High School Building in Jackson, Mississippi. The SBE will follow the same format as the Commission in allowing the District and the MDE to address the SBE prior to the SBE's determination.

If you have any questions related to the enclosed report or accreditation requirements, please contact me at (601) 359-3764.

Sincerely,



Jo Ann Malone, Ed.D.
Executive Director
Office of Accreditation

Enclosure

c: Carey M. Wright, Ed.D.
Paula A. Vanderford, Ph.D.
General Counsel
Special Assistant Attorney General

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On-Site Investigative Audit Report

Holmes County Consolidated School District (2611)

April 27, 2021 – July 23, 2021

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Attachment D: Holmes County Consolidated School District Unaudited Financial Statement (2019)

Attachment E: Individual Student Report (CONFIDENTIAL)

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**SUMMARY OF COMPLIANCE WITH
ACCOUNTABILITY REQUIREMENTS AND ACCREDITATION STANDARDS
HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT (HCCSD) (2611)**

April 27, 2021 – July 23, 2021

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Policy 2.1	Data Reporting	<ul style="list-style-type: none"> Based on a review of the 2019 – 2020 and 2020 – 2021 MSIS Personnel/Accreditation Data Reports, Contracts for Certified Employees, Master Schedules, and Lists of Staff, the Superintendent and school principals failed to ensure that all data reported to the Mississippi Department of Education (MDE) are true and accurate as verified by supporting documentation on file in the District in accordance with Accreditation Policy 2.1 of the <i>Mississippi Public School Accountability Standards, 2020</i>.
Standards 1 and 1.1	Governance: Superintendent Administrative Duties	<ul style="list-style-type: none"> The Superintendent(s)¹ failed to provide effective educational leadership in key areas including the oversight and management of fiscal and day-to-day operations of the District and the effective development and implementation of local board policies.
Standards 1 and 1.2	Governance: School Board Policies	<ul style="list-style-type: none"> The Superintendent(s) and Board failed to develop, maintain, and implement local board policies that comply with State and Federal statutes and State Board of Education Policies. Board policies do not serve as the basis of operation for the District. Board policies are not reviewed, revised or published in an effective or efficient manner.
Standards 1 and 1.3	Governance: Local School Board	<ul style="list-style-type: none"> Based on the on-site investigative audit conducted in the Holmes County Consolidated School District (HCCSD) that began on April 27, 2021, the Superintendent(s) and School Board failed to provide effective educational leadership and exercise due diligence in key areas including management of district personnel and fiscal management. The Board failed to effectively perform its duties in its role of oversight of management for the District as prescribed by law.
Standard 2.0	Licensed Staff	<ul style="list-style-type: none"> Based on the MSIS Teacher Quality Data Report provided by the MDE’s Office of Technology and Support Services, the HCCSD employed 123.42 Full-Time Equivalency (FTE) teacher units during the 2020 – 2021 school year who did not hold a valid Mississippi Teacher’s License or lacked proper endorsements for the subject they were teaching.
Standard 2.1	Full-time Principals	<ul style="list-style-type: none"> The District is compliant with Process Standard 2.1.

¹ Dr. James Henderson served as Superintendent from June, 2018 to July, 2020. Will Russell served as Interim Superintendent from August, 2020 to December, 2020. Benjamin Torrey served as Interim Superintendent from January, 2021 to May, 2021. Dr. Debra Powell began serving as Superintendent on May 17, 2021.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standard 2.2	More Than 5% Professional Staff Working Out-of-Field	<ul style="list-style-type: none"> Based on the MSIS Teacher Quality Data Report provided by the MDE's Office of Technology and Support Services, the District has more than 5% professional staff working outside their area(s) of endorsement.
Standards 2.3, 2.3.1, and 2.3.2	Licensed Librarians	<ul style="list-style-type: none"> The HCCSD failed to provide librarians with schedules that supported an open, flexible library environment for students and teachers. A library clerk serves as the librarian for S.V. Marshall Elementary School.
Standard 2.4	Student Support Services	<ul style="list-style-type: none"> The HCCSD failed to provide evidence of counseling services for students in the alternative school program.
Standard 2.5	School Business Officer	<ul style="list-style-type: none"> The HCCSD failed to employ a school business officer/administrator for the 2020 – 2021 school year.
Standards 3, 3.1, 3.2, 3.3, and 3.4	Personnel Appraisal System	<ul style="list-style-type: none"> The District is compliant with Process Standard 3.3. The HCCSD is noncompliant is Process Standards 3, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7. The <i>Mississippi School Librarian Growth Rubric</i> is not used to evaluate school librarians. The <i>Mississippi Counselor Growth Rubric</i> is not used to evaluate all counselors.
Standard 4	Annual Financial Audit	<ul style="list-style-type: none"> Based on the most recent annual financial audit report (2019) from the Office of the State Auditor, the HCCSD failed to submit an annual financial audit for 2018 and 2019 to the Office of the State Auditor by the March 31st and September 30th deadline, respectively. The HCCSD failed to implement an effective internal control system due to the lack of maintaining a subsidiary ledger for capital assets on the most recent (2019) annual audit. The HCCSD received a Disclaimer of Opinions² on the most recent (2019) annual audit The HCCSD failed to report accurate financial data on the most recent (2019) annual audit.
Standard 4.1	Fixed Asset System of Accountability	<ul style="list-style-type: none"> Based on the District's most recent annual financial audit report (2019), as conducted under the guidelines of the Office of the State Auditor, the HCCSD failed to indicate a fixed asset system of accountability that provides verification of fixed assets and fixed assets records.

² A disclaimer of opinion indicates the auditors were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. The auditors issued the district's disclaimer of opinion relating to the Governmental Activities, General Fund, 2017 Storm Damage Fund, and the Aggregate Remaining Fund Information. This opinion was issued because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties and, because they were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy themselves, the scope of their work was insufficient to enable the auditors to express an opinion on the district's compliance with the requirements described in the OMB Compliance Supplement that are applicable to each of the district's major federal programs.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standard 4.2	Zero Fund Balance	<ul style="list-style-type: none"> As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4, and 4.6, the Bureau of Internal Audit is unable to determine compliance with Process Standard 4.2.
Standard 4.3	Procurement Cards	<ul style="list-style-type: none"> As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4, and 4.6, the Bureau of Internal Audit is unable to determine compliance with Process Standard 4.3.
Standard 4.4	Unqualified Opinion	<ul style="list-style-type: none"> Based on the most recent annual financial audit report (2019) from the Office of the State Auditor, the District failed to indicate an unqualified opinion on the financial statements of the District.
Standard 4.5	Regularly Scheduled Financial Reports Submitted to the Local School Board	<ul style="list-style-type: none"> As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4, and 4.6, the Bureau of Internal Audit is unable to determine compliance with Process Standard 4.5.
Standard 4.6	Reporting Financial Data	<ul style="list-style-type: none"> Based on the most recent annual financial audit report (2019) from the Office of the State Auditor, the District failed to verify the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MDE by the fifteenth (15th) day of October, each year, in accordance with state law and/or the State Board of Education.
Standard 4.7	7% Fund Balance	<ul style="list-style-type: none"> As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4, and 4.6, the Bureau of Internal Audit is unable to determine compliance with Process Standard 4.7.
Standards 5 and 5.1	Annual Budget	<ul style="list-style-type: none"> As a result of the Disclaimer of Opinions issued in the 2019 report conducted under the guidelines of the Office of the State Auditor, no findings were reported related to Process Standards 5 and 5.1. The Bureau of Internal Audit is unable to determine compliance with Process Standards 5 and 5.1.
Standards 5 and 5.2	Public School Health Insurance Plan	<ul style="list-style-type: none"> As a result of the Disclaimer of Opinions issued in the 2019 report conducted under the guidelines of the Office of the State Auditor, no findings were reported related to Process Standards 5 and 5.2. The Bureau of Internal Audit is unable to determine compliance with Process Standards 5 and 5.2.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standards 6 and 6.1	Residency Verification	<ul style="list-style-type: none"> All seven (7) schools audited in the HCCSD failed to provide the required residency documentation.
Standards 6 and 6.2	Immunization Requirements	<ul style="list-style-type: none"> Six (6) of the seven (7) schools audited in the HCCSD failed to provide the required immunization documentation.
Standards 6 and 6.3	Age of Entry Requirements	<ul style="list-style-type: none"> Three (3) elementary schools in the HCCSD failed to produce birth certificates for all kindergarten students.
Standard 7	Transfer Policies and Procedures	<ul style="list-style-type: none"> The HCCSD' Board policies regarding the transfer of students are inconsistent and are not reflected accurately in the 2020 – 2021 Student Handbook.
Standard 8	Student Records	<ul style="list-style-type: none"> All seven (7) schools monitored in the HCCSD failed to maintain records in accordance with the <i>Mississippi Cumulative Folders and Permanent Records Manual of Directions</i>.
Standard 9	Implementation of a Continuous Strategic Planning Process	<ul style="list-style-type: none"> The HCCSD's Strategic Plan failed to contain the required elements. The HCCSD failed to engage in annual planning for improvement. The HCCSD failed to engage in systemic planning.
Standard 10	Compulsory School Attendance	<ul style="list-style-type: none"> The HCCSD's failed to implement procedures for monitoring and reporting student absences as specified in Miss. Code Ann. § 37-13-91.
Standard 10.1	Accuracy, Validity, and Timely Reporting of Student Data	<ul style="list-style-type: none"> The MDE did not evaluate Process Standard 10.1.
Standard 11	Dropout Prevention Plan and Program of Services	<ul style="list-style-type: none"> The District is compliant with Process Standard 11.
Standards 12, 12.1, and 12.2	Community Involvement, Parental Communication, and Business Partnerships	<ul style="list-style-type: none"> The HCCSD was unable to provide documented evidence to substantiate an active P-16 Community Engagement Council.
Standard 13	180 Teaching Days	<ul style="list-style-type: none"> The District is compliant with Process Standard 13.
Standard 13.1	Instructional Time	<ul style="list-style-type: none"> The District is compliant with Process Standard 13.1.
Standard 13.2	Instructional Time for Carnegie Unit Credit	<ul style="list-style-type: none"> The MDE did not evaluate Process Standard 13.2.
Standard 13.3	60% Days	<ul style="list-style-type: none"> The District is compliant with Process Standard 13.3.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standard 13.4	Required Attendance for Seniors and Preparation for Graduation Ceremonies	<ul style="list-style-type: none"> • The District is compliant with Process Standard 13.4.
Standard 13.5	Summer School and Extended Year Programs	<ul style="list-style-type: none"> • The MDE did not evaluate Process Standard 13.5.
Standard 14	Graduation Requirements	<ul style="list-style-type: none"> • The HCCSD failed to ensure all graduating seniors of school year 2019 – 2020 at Holmes County Central High School met the graduation requirements established by the District’s Board and the State Board of Education.
Standard 14.1	Minimum Carnegie Unit Requirements	<ul style="list-style-type: none"> • Thirty-one (31) graduates at Holmes County Central High School failed to meet the minimum number of Carnegie units required for graduation.
Standard 14.1.3	Career Pathway Options	<ul style="list-style-type: none"> • Process Standard 14.1.3 is not applicable.
Standard 14.1.4	Individualized Success Plan (ISP)	<ul style="list-style-type: none"> • The HCCSD failed to provide documentation of all Grade 7 students having an Individual Success Plan prior to exiting Grade 7.
Standard 14.2	High School Exit Exams	<ul style="list-style-type: none"> • The MDE did not evaluate Process Standard 14.2.
Standard 14.3	Special Diploma or Certificate	<ul style="list-style-type: none"> • Records indicated that the District issued students a “Certificate of Attendance” instead of the required “Certificate of Completion”. • One student received a “Certificate of Attendance” despite their IEP indicating a traditional diploma to be the appropriate exit option for the student.
Standard 14.4	Mississippi Occupational Diploma	<ul style="list-style-type: none"> • Process Standards 14.4 is not applicable.
Standard 14.5	Participation in Graduation Ceremonies	<ul style="list-style-type: none"> • Of the 182 graduating seniors listed on the commencement program for School Year 2019 – 2020, the District failed to provide auditors with the record of one (1) student. The HCCSD allowed 31 students to participate in graduation exercises without evidence to support the students had met the minimum graduation requirements despite expressed prohibition of such participation.
Standard 15	Professional Development Plan/Program	<ul style="list-style-type: none"> • The HCCSD failed to implement a professional development program aligned with the <i>Learning Forward Standards for Professional Learning</i>.
Standard 16	Statewide Assessment System	<ul style="list-style-type: none"> • The HCCSD failed to comply with test security procedures required for the Mississippi Statewide Assessment System as outlined in Appendix F of the <i>Mississippi Public School Accountability Standards, 2020</i>.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standards 17 and 17.1	Early Childhood Programs (Kindergarten)	<ul style="list-style-type: none"> The HCCSD failed to comply with the <i>Mississippi Kindergarten Guidelines</i> in all four (4) elementary schools in the District that serve kindergarten students.
Standards 17 and 17.2	Pre-Kindergarten Programs	<ul style="list-style-type: none"> Process Standard 17.2 is not applicable. The HCCSD does not serve Pre-Kindergarten students.
Standards 17 and 17.3	Career-Technical Education Program	<ul style="list-style-type: none"> The HCCSD failed to provide documentation of counselors, student service coordinators, and instructors participating in IEP committee meetings. The HCCSD failed to provide documentation ensuring the annual notice of non-discrimination is published two (2) weeks prior to the beginning of school and continuous notice of non-discrimination is listed on all publications and disseminated in another language. The District also failed to include the Title IX and Section 504 Coordinator contact information on notices. The HCCSD failed to provide documentation of program-specific professional development based on programs and the needs assessment.
Standards 17 and 17.4	Special Education Program	<ul style="list-style-type: none"> The HCCSD failed to ensure compliance with the <i>Individuals with Disabilities Education Act (IDEA)</i>. Based on the findings outlined in the audit report for Process Standard 17.4, the total questioned cost is approximately \$984,000.00.
Standards 17 and 17.5	Child Nutrition	<ul style="list-style-type: none"> The HCCSD failed to comply with federal and state requirements for the operation of the Child Nutrition Program. The HCCSD improperly held USDA Child Nutrition reimbursements. The HCCSD failed to reconcile ledgers.
Standards 17 and 17.5.1	School Wellness Policy	<ul style="list-style-type: none"> The District is compliant with Process Standard 17.5.1.
Standards 17 and 17.6	<i>Elementary and Secondary Education Act</i>	<ul style="list-style-type: none"> The HCCSD failed to ensure compliance with the <i>Elementary and Secondary Education Act (ESEA)</i> as amended by <i>Every Student Succeeds Act of 2015 (ESSA)</i>. Based on the findings outlined in the audit report for Process Standard 17.6, the total questioned cost is \$313,858.04.
Standards 17 and 17.7	Driver Education	<ul style="list-style-type: none"> The HCCSD failed to comply with state requirements for the driver education program for the 2020 – 2021 school year.
Standards 17 and 17.8	Gifted Education Program	<ul style="list-style-type: none"> The HCCSD failed to provide documentation as required by the <i>Standards for Gifted Education Programs 2013</i> and the <i>Regulations for Gifted Education Programs 2013</i> in all six (6) schools that were monitored.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standards 18, 18.1, and 18.2	Library/Media Center and Services	<ul style="list-style-type: none"> All seven (7) school libraries in the HCCSD had findings of noncompliance. The overall collection of each library failed to represent a well-balanced, broad range of current learning media, including up-to-date instructional technology, periodicals, teacher resources, and equipment.
Standards 19, 19.1, and 19.2	Textbook Requirements	<ul style="list-style-type: none"> The HCCSD failed to provide all students access to current textbooks. The HCCSD failed to provide accurate textbook inventories.
Standards 20, 20.1, and 20.2	Instructional Management System	<ul style="list-style-type: none"> The HCCSD failed to implement an Instructional Management System that contained the minimum competencies and objectives required in the current curriculum frameworks approved by the State Board of Education. The HCCSD failed to implement a tiered instructional model that includes academic interventions, behavioral interventions, and the requirements of the <i>Literacy Based Promotion Act</i>.
Standards 21, 21.1, and 21.2	Promotion, Retention, and Uniform Grading Policy	<ul style="list-style-type: none"> The HCCSD's policies related to promotion, retention, and progression of students are inconsistent throughout District publications. The HCCSD failed to provide a policy regarding participation in extracurricular activities that is consistent with the Mississippi High School Activities Association (MHSAA) handbook.
Standard 22	Alternative Education Program	<ul style="list-style-type: none"> The HCCSD failed to comply with the guidelines outlined in state law and State Board of Education policy regarding the alternative school program.
Standard 23	GED Option	<ul style="list-style-type: none"> Process Standard 23 is not applicable. The District does not operate a GED Option program.
Standards 24, 24.1, and 24.2	Unencumbered Planning Time	<ul style="list-style-type: none"> The HCCSD failed to provide all teachers with an unencumbered period during the teaching day to be used for individual or departmental planning.
Standard 25	Limit on Course Preparations	<ul style="list-style-type: none"> The District is compliant with Process Standard 25.
Standard 26	Basic Secondary Curriculum Requirements	<ul style="list-style-type: none"> Holmes County Central High school failed to provide a curriculum that, at a minimum, consists of required approved courses that generate at least 33½ Carnegie Units annually as required by Appendix B of the <i>Mississippi Public School Accountability Standards, 2020</i>.
Standards 27, 27.1, 27.2, and 27.3	Implementation of the Basic Elementary Curriculum in Grades K-8	<ul style="list-style-type: none"> The HCCSD failed to provide evidence of a curriculum consisting of a minimum of 150 minutes of activity-based instruction per week and 45 minutes of instruction in health education per week. The HCCSD failed to provide current lesson plans that align to the Mississippi College- and Career-Readiness Standards.

POLICY/ PROCESS STANDARD	AREA EVALUATED	SUMMARY OF FINDINGS
Standards 28, 28.1, 28.2, 28.3, 28.4, and 28.5	Student Teacher Ratios	<ul style="list-style-type: none"> • The District is compliant with Process Standards 28, 28.1, 28.2, 28.3, 28.4, and 28.5.
Standards 29 and 29.1	Transportation Program and Quarterly Inspection of Buses	<ul style="list-style-type: none"> • The HCCSD failed to perform quarterly inspections of all buses.
Standard 29.2	Valid Bus Driver's Certificate and Commercial Driver's License	<ul style="list-style-type: none"> • The HCCSD failed to provide evidence that each bus driver had received two (2) hours of in-service training per semester. • The HCCSD failed to have on file a yearly motor vehicle report.
Standard 29.3	Bus Arrival/Departure Schedules	<ul style="list-style-type: none"> • The District is compliant with Process Standard 29.3.
Standard 29.4	Emergency Evacuation Drills	<ul style="list-style-type: none"> • The HCCSD failed to provide documentation of the two (2) required emergency bus evacuation drills for the 2020 – 2021 school year.
Standard 30	School District Facilities	<ul style="list-style-type: none"> • The HCCSD failed to provide clean and sanitary facilities in a safe and secure environment in all seven (7) schools in the District, the Career and Technical Education Center, and the Graduates Within Reach Academy.
Standard 31	School Safety Plan and Implementation	<ul style="list-style-type: none"> • All seven (7) schools in the District, the Career and Technical Education Center, and the Graduates Within Reach Academy failed to meet minimum school safety requirements.
Standards 32, 32.1, and 32.2	Youth Detention Center	<ul style="list-style-type: none"> • The District is compliant with Process Standards 32, 32.1, and 32.2.

Mississippi Statewide Accountability System
History of Performance
Holmes Consolidated School District (2611)

Accountability Component	Performance Classification														Graduation Rate						Proficiency						Growth All						Growth Low 25%					
	2014	2015	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018	2019			
Year																																						
Holmes Consolidated						F	F						70	79.1	ELA						17.3	ELA						43.2	ELA						60.7			
															MTH						15.4	MTH						50.7	MTH						64.1			
Durant	D	D	D	D	F			74.6	52.7	72.3	65.1	66.7			ELA	39.2	16.5	10.3	17.4	13.7		ELA	57	42	50.6	57.1	50		ELA	49.5	56.7	64.6	65.5	64.8				
															MTH	54.3	15.6	14.5	15.2	11		MTH	66.5	29.6	56.2	50.8	42.1		MTH	49.7	50.7	68.9	71.9	62.1				
Holmes County	D	D	F	F	F			68.6	78.8	78.8	78.9	77.6			ELA	38	13.4	10.8	16	18.9		ELA	55.4	35.5	56.3	49.9	49.2		ELA	59.9	57.1	69.4	57.3	64.1				
															MTH	43.8	9.8	6.9	9.3	16.5		MTH	58.2	30.6	44.8	45.1	47.3		MTH	59.8	56.7	68.2	57.3	50.8				
State	C	C	C	C	C	C	C	74.5	78.4	80.8	82.3	83	84	85	ELA	56	38.3	29.9	32.9	39.8	41.8	ELA	N/R	58.3	56.9	58.7	60.6	58.8	ELA	N/R	65.5	63.7	61.9	61.4	56.2			
															MTH	61.7	31.7	30.5	33.5	43.2	47	MTH	N/R	46.8	60.6	59.5	62.9	65.2	MTH	N/R	54.8	66.4	62.2	55.6	60			

Notes:

- Different assessments were given in 2014-2016. MCT2 in 2014, PARCC in 2015, and MAAP in 2016.
- Accountability grades remained the same in 2020, as no assessment data were available.

Definitions:

- Growth All - Weighted percentage of all students meeting growth
- Growth Low 25% - Weighted percentage of students in the Lowest 25% subgroup meeting growth
- ELA - English/Language Arts assessments
- MTH - Mathematics assessments
- N/R - Not Reported

Mississippi Statewide Accountability System
History of Performance
Holmes Consolidated School District (2611)

Elementary/Middle Schools

Accountability Component	Performance Classification							Proficiency						Growth All						Growth Low 25%								
	Year	2014*	2015*	2016	2017	2018	2019	2020		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018
Goodman Pickens Elementary School	C(w), F(w/o)	C	C	C	C	D	D	ELA	19.9	11.2	9.4	30.6	40.6	35.8	ELA	24.8	62.5	66.8	67.6	57.7	34.9	ELA	33.3	87	66.1	80.8	66.7	43
								MTH	26	18.4	20.3	17.7	24.1	23.3	MTH	35.1	61.4	61.7	41	55.4	48.5	MTH	44.8	81	88	48.2	50	76.1
Williams-Sullivan Elementary	D	D	F	F	F	D	D	ELA	39.1	7.6	8	11.3	13.5	20.7	ELA	56.7	31.1	43.1	47.7	39.3	53.2	ELA	69.3	58.2	56.2	49.2	48.1	75.4
								MTH	46.4	7.2	4.6	14.4	24.2	20.3	MTH	56	37.5	33.9	54.8	40.1	45.1	MTH	40.9	63.3	58.9	56.1	30.7	51.3
S V Marshall Elementary School	C(w), F(w/o)	C(w), F(w/o)	F	F	D	D	D	ELA	28.5	15.8	11.6	14.1	18.6	16.8	ELA	32.2	33	58.9	41.1	52.2	43.2	ELA	41.5	59.5	61.3	44.7	65.1	57.3
								MTH	32	9.4	6.7	8.5	15.3	15	MTH	31.8	24.9	49.2	42.6	48.3	49.5	MTH	35.7	44	64.2	56.9	51.2	62.1
William Dean Jr. Elementary School		N/R(w), F(w/o)	D	F	F	F	F	ELA		7.9	9.2	11.7	15.4	18.5	ELA		24.8	59.7	45.3	43.7	40.3	ELA		43.4	82.9	64.9	49.1	62.9
								MTH		4.1	3.3	8.5	11	11.1	MTH		7.9	47.4	35.2	25.7	40.6	MTH		23.7	73.7	34.4	33.9	39.4
Durant Elementary School						D	D	ELA						9.6	ELA						42.2	ELA						60.8
								MTH						20.4	MTH						64.2	MTH						
J J McClain Middle School	D							ELA	37.2						ELA	55.2						ELA	58.4					
								MTH	43.1						MTH	63.4						MTH	62.9					

- Notes:**
- *If the school benefited from a waiver when assigning the grade, it is noted as the grade (w) with or (w/o) without waiver. The waiver only applied in 2014 and 2015.
 - Different assessments were given in 2014-2016. MCT2 in 2014, PARCC in 2015, and MAAP in 2016.
 - Accountability grades remained the same in 2020, as no assessment data were available.
 - S V Marshall Middle School is a new school and does not yet have data available.

Definitions:
 Growth All - Weighted percentage of all students meeting growth
 Growth Low 25% - Weighted percentage of students in the Lowest 25% subgroup meeting growth
 ELA - English/Language Arts assessments
 MTH - Mathematics assessments
 N/R - Not Reported

Mississippi Statewide Accountability System
History of Performance
Holmes Consolidated School District (2611)

High Schools

Accountability Component	Performance Classification							Graduation Rate						Proficiency						Growth All						Growth Low 25%									
	Year	2014*	2015*	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018	2019		2014	2015	2016	2017	2018
Holmes Co. Central High School		N/R(w), D(w/o)	D	C	D	F	F		N/R	89.7	85.9	82.4	69.6	80.7		ELA	22.1	15.6	24.9	16.2	10	ELA	48.3	46.5	75.5	52.2	38.2	ELA	46.2	83	69.6	72.2	51.6		
																MTH	17.1	7.3	3	14.8	3.2	MTH	52.8	30.3	56.7	74	59.7	MTH	95.6	71.4	90.4	91.7	89.5		
Durant School	D	D	F	D	F			74.6	52.7	72.3	65.1	66.7			ELA	39.2	16.7	10.3	17.4	13.7		ELA	57	42	49.5	57.1	50	ELA	49.5	56.7	63.9	65.5	64.8		
																MTH	54.3	15.6	14.5	15.2	11		MTH	66.5	29.6	55.2	50.8	42.1	MTH	49.7	50.7	67.2	71.9	62.1	
SV Marshall High School	D							62.8							ELA	31.7						ELA	42.9					ELA	26.7						
																MTH	63.5						MTH	84.2					MTH	72.5					
Williams Sullivan High School	A							58.5							ELA	73.3						ELA	88.9					ELA	96.7						
																MTH	89.1						MTH	89.9					MTH	102					
J J McClain High School	C							78.8							ELA	60.3						ELA	63.9					ELA	28.6						
																MTH	69.7						MTH	76.5				MTH	58.3						

Notes:

*If the school benefited from a waiver when assigning the grade, it is noted as the grade (w) with or (w/o) without waiver. The waiver only applied in 2014 and 2015.

- Different assessments were given in 2014-2016. MCT2 in 2014, PARCC in 2015, and MAAP in 2016.

- Accountability grades remained the same in 2020, as no assessment data were available.

Definitions:

Growth All - Weighted percentage of all students meeting growth

Growth Low 25% - Weighted percentage of students in the Lowest 25% subgroup meeting growth

ELA - English/Language Arts assessments

MTH - Mathematics assessments

N/R - Not Reported

ACCREDITATION POLICY 2.1: The Commission on School Accreditation determines the annual accreditation status of all public school districts in the fall of each school year based on verified accreditation data from the previous school year. An annual district accreditation status is assigned based on compliance with Process Standards. Information concerning district compliance with Process Standards is reported to the Commission on an annual basis. The District superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the District's accreditation status.

REGULATIONS: Miss. Admin. Code 7-3: 2.1, State Board Policy Chapter 2, Rule 2.1

SUMMARY of FINDINGS

- Based on a review of the 2019 – 2020 and 2020 – 2021 MSIS Personnel/Accreditation Data Report, Contracts for Certified Employees, Master Schedules, and Lists of Staff, the Superintendent and school principals failed to ensure that all data reported to the Mississippi Department of Education (MDE) are true and accurate as verified by supporting documentation on file in the District in accordance with Accreditation Policy 2.1 of the *Mississippi Public School Accountability Standards, 2020*.

The District is NONCOMPLIANT with Accreditation Policy 2.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>A comparison of the 2019 – 2020 and the 2020 – 2021 Mississippi Student Information System (MSIS)* Personnel/Accreditation Data Report with the employee contracts and salary schedules revealed numerous errors, omissions, and inconsistencies among MSIS reports, salary schedules, and contracts. The MDE consistently found the following deficiencies:</p> <ul style="list-style-type: none"> Salaries reported in employee contracts differ with the salaries reported in the MSIS Personnel/Accreditation Data Report for 2019 – 2020 and the 2020 – 2021 school years. Salaries reported for employees in the MSIS Personnel/Accreditation Data Report and in 	<p>To comply with Accreditation Policy 2.1 of the <i>Mississippi Public School Accountability Standards, 2020</i>, the District shall ensure all administrative staff members and any other staff assigned to report MSIS data are properly trained on the MSIS data reporting requirements, procedures, and timelines to ensure that only the highest quality data are submitted.</p> <p>Administrators and other appropriate personnel shall review the MSIS Personnel Reference Manual that can be downloaded and printed from the Management Information System (MIS) web page at https://www.mdek12.org/otss/msis/msis-personnel</p>	<p>December 2021</p>

* MSIS is the official source of student and personnel data for Mississippi public schools.
 Accreditation Policy 2.1

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>employee contracts could not be matched to the District pay scales.</p> <ul style="list-style-type: none"> • The number of days employed in the contracts of some employees failed to match the number of days employed reported in the 2019 – 2020 and the 2020 – 2021 MSIS Personnel/Accreditation Data Reports. • The District did not provide supplemental contracts for every individual receiving an additional salary for other duties; therefore, the MDE is unable to verify whether the District reported all employee supplements in MSIS for these individuals. <p><u>District Office (2019 – 2020 Contracts):</u> The District reported 56 employees on the MSIS Detailed Personnel Report: 16 employees were certified; 40 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 12 of the 16 certified employees. • Three (3) employees had salaries in contracts that failed to match salaries reported in MSIS. • Three (3) employees had the number of days and salaries in their contract that failed to match the number of days and salaries reported in MSIS. • Two (2) employees had positions and salaries in their contracts that failed to match the positions and salaries reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. 	<p>The individual(s) responsible for personnel records and MSIS data shall perform their tasks to demonstrate the importance of keeping accurate, complete, and up-to-date records.</p> <p>Documentation supporting compliance with employment policies and procedures shall be current and on file in the District.</p> <p>Approved job descriptions shall be developed and on file for all positions, including all additional duties assigned to employees. Each employee shall have an approved job description that accurately describes his/her job duties and qualifications.</p> <p>The District shall review job descriptions, work assignments and duties, as well as contracts and salaries, to ensure that all employees have been accurately reported on the MSIS Personnel/Accreditation Data Report, and that employee contracts substantiate the same data.</p> <p>All data shall be reported accurately and in compliance with MSIS reporting procedures. All personnel data shall be consistent. Personnel information approved by the school board shall be consistent with information contained in contracts and reported in MSIS. When reporting active personnel to MSIS, the District shall ensure the following:</p> <ul style="list-style-type: none"> • All assigned district duties, job titles, and salaries shall be reported to the MDE via the MSIS Personnel/Accreditation Data Report. • Additional supplements and stipends shall be reported for each district employee in accordance with MSIS guidelines. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>District Office (2020 – 2021 Contracts):</u> The District reported 58 employees on the MSIS Detailed Personnel Report: 18 employees were certified; 40 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 11 of the 18 certified employees. • Five (5) employees’ contract positions in their contracts failed to match the position reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Durant Elementary School (2019 – 2020 Contracts):</u> The School reported 43 employees on the MSIS Detailed Personnel Report: 22 employees were certified; 21 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 21 of the 22 certified employees, which included one (1) administrator. • Six (6) employees’ number of days on contract failed to match the number of days reported in MSIS. • Two (2) employees’ contract position failed to match the positions reported in MSIS. • One (1) employee signature date was missing from contract. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. 	<ul style="list-style-type: none"> • Employees who begin work after the official school starting day shall be reported with less than 100% district time. • For the number of days employed, indicate the number of days the employee is under contract. • Use Special Program Codes to indicate that all or part of the employee’s salary is paid from federal or special state funds. • When an employee works in more than one (1) position, the salary for each position shall be reported separately. • When an employee’s salary is paid from more than one (1) funding source, the employee’s salary and time shall be prorated. • Any period block that is after normal school hours shall be indicated with “AS.” • The work assignments of employees shall be accurately reflected in the MSIS Personnel/Accreditation Data Report and shall correspond with each school’s daily schedule. • The period numbers shall correspond to number of periods in the school day and shall indicate the class/course/assignment for each employee, including their planning period. (Exceptions include Pre-Kindergarten and Kindergarten and some special education teachers.) Generally, in a seven-period day, six (6) of the class periods should correspond to six (6) courses and one (1) period shall indicate planning in the schedules of full-time teachers. • The required amount of instructional time for all teachers shall be reflected in class schedules. Adequate non-instructional time that allows for movement within the school day, including class 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Durant Elementary School (2020 – 2021 Contracts):</u> The School reported 35 employees on the MSIS Detailed Personnel Report: 23 employees were certified; 12 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 16 of the 23 certified employees, which included zero (0) administrators. • Sixteen (16) employees had salaries on contracts that failed to match salaries reported in MSIS. • Two (2) employees’ contract position failed to match the positions reported in MSIS. • One (1) employee signature date was missing from the contract. • One (1) employee was listed on the Master Schedule but not on List of Staff. • One (1) employee was listed on the List of Staff but not reported in MSIS. • Three (3) employees were listed on the List of Staff but not on the Master Schedule. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Goodman-Pickens Elementary School (2019 – 2020 Contracts):</u> The School reported 32 employees on the MSIS Detailed Personnel Report: 21 employees were certified; 11 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 18 of the 21 certified employees, which included three (3) administrators. • Nine (9) employees’ number of days on contract failed to match the number of days reported in MSIS. 	<p>changes and lunch, shall be built into these schedules. School schedules shall be uniform among all teachers within the same school.</p> <p>The District shall ensure that personnel reports in MSIS are consistent with personnel included on the Master Schedule and List of Staff provided by each school.</p> <p>This citation of noncompliance will remain on record until the 2021 – 2022 MSIS Personnel/Accreditation Data Report is submitted with all required data supported by documentation on file with the District, and the Office of Accreditation has verified compliance with such data.</p> <p>Note: The MDE recommends noting the years of experience to ensure staff members are paid correctly according to their years of experience.</p> <p>The District should contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Accreditation Policy 2.1.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • One (1) employee contract was missing the Superintendent’s signature. • Two (2) employees’ salaries on List of Staff failed to match their contract amount. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Goodman-Pickens Elementary School (2020 – 2021 Contracts):</u> The School reported 29 employees on the MSIS Detailed Personnel Report: 19 employees were certified; 10 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 29 of the 29 certified employees, which included two (2) administrators. • Twenty-nine (29) employees had the number of days employed on contract that failed to match number of days reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. • Sixteen (16) employees had salaries on contract that were not reported in MSIS. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Elementary School (2019 – 2020 Contracts):</u> The School reported 81 employees on the MSIS Detailed Personnel Report: 50 employees were certified; 31 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 37 of the 50 certified employees, which included two (2) administrators. • Twelve (12) employees’ number of days on contract failed to match the number of days reported in MSIS. • Two (2) employees’ contract position failed to match the positions reported in MSIS. • One (1) employee’s last name on contract failed to match the last name reported in MSIS. • Six (6) employees had contracts that were not recorded in MSIS. • One (1) employee signed the date line on the contract. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>S.V. Marshall Elementary School (2020 – 2021 Contracts):</u> The School reported 50 employees on the MSIS Detailed Personnel Report: 19 employees were certified; 31 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 17 of the 19 certified employees, which included one (1) administrator. • Four (4) employees had salaries in contracts that failed to match salaries in MSIS. • One (1) employee had a contract but is not listed in MSIS. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • One (1) employee’s contract was missing the employee signature date. • One (1) employee’s position listed on contract failed to match the position in MSIS. • Two (2) employees’ contracts were signed with an electronic signature. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>William Dean, Jr. Elementary School (2019 – 2020 Contracts):</u></p> <p>The School reported 45 employees on the MSIS Detailed Personnel Report: 30 employees were certified; 15 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 15 of the 30 certified employees, which included one (1) administrator. • Five (5) employees’ number of days on contract failed to match the number of days reported in MSIS. • One (1) employee contract position failed to match the employee contract position reported in MSIS. • One (1) employee was included on List of Staff but failed to appear in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>William Dean, Jr. Elementary School (2020 – 2021 Contracts):</u> The School reported 65 employees on the MSIS Detailed Personnel Report: 33 employees were certified; 32 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 30 of the 33 certified employees, which included two (2) administrators. • Eight (8) employees had salaries on contracts that failed to match salaries in MSIS. • Two (2) employees had salaries on contracts that failed to match salaries reported on List of Staff. • One (1) employee’s name in MSIS failed to match name listed on contract. • One (1) employee’s salary on List of Staff failed to match salary reported in MSIS. • One (1) employee is reported as a long-term substitute on List of Staff but is reported in MSIS as a teacher. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>S. V. Marshall Middle School (2020 – 2021 Contracts):</u> Note: S.V. Marshall Middle School did not exist prior to the 2020 – 2021 school year. The District created the School as a result of reconfiguration following consolidation in the 2018 – 2019 school year.</p> <p>The School reported 36 employees on the MSIS Detailed Personnel Report: 32 employees were certified; 4 employees were non-certified.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • The District provided copies of contracts for 29 of the 32 certified employees, which included two (2) administrators. • Four (4) employees had salaries on contracts that failed to match salaries in MSIS. • One (1) employee had a contract but is not listed in MSIS. • One (1) employee’s contract is missing the employee signature date. • One (1) employee had multiple contracts. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Williams-Sullivan Middle School (2019 – 2020 Contracts):</u> The School reported 35 employees on the MSIS Detailed Personnel Report: 19 employees were certified; 16 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for seven (7) of the 19 certified employees, which included zero (0) administrators. • Four (4) employees had salaries on contracts that failed to match salaries reported in MSIS. • Three (3) employees had number of days employed on contract that failed to match number of days reported in MSIS. • One (1) employee’s contract position failed to match the employee contract position reported in MSIS. • One (1) employee’s signature date was missing from contract. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Williams-Sullivan Middle School (2020 – 2021 Contracts):</u> The School reported 26 employees on the MSIS Detailed Personnel Report: 26 employees were certified; zero (0) employee(s) were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for all 26 of the certified employees, which included one (1) administrator. • One (1) employee was reported on List of Staff but not in MSIS. • Eleven (11) employees had number of days employed on contract that failed to match number of days reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Holmes County Central High School (2019 – 2020 Contracts):</u> The School reported 97 employees on the MSIS Detailed Personnel Report: 75 employees were certified; 22 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 75 of the 75 certified employees, which included one (1) administrator. • Four (4) employees had multiple contracts. • One (1) employee’s salary in contract failed to match the salary reported in MSIS. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Seven (7) employees had the number of days on contracts that failed to match the number of days reported in MSIS. • One (1) employee’s position on contract failed to match the position reported in MSIS. • One (1) employee’s last name on contract failed to match the last name reported in MSIS. • One (1) employee signature date was missing from contract. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Holmes County Central High School (2020 – 2021 Contracts):</u> The School reported 95 employees on the MSIS Detailed Personnel Report: 63 employees were certified; 32 employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 10 of the 63 certified employees, which included one (1) administrator. • Two (2) employees reported in MSIS failed to appear on the Master Schedule. • Three (3) employees had the number of days on contracts that failed to match the number of days reported in MSIS. • Four (4) employees’ years of experience in contract failed to match the years of experience reported in MSIS. • One (1) employee’s last name on contract failed to match the last name reported in MSIS. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Holmes County Career and Technical Center (2019 – 2020 Contracts):</u> The School reported 10 employees on the MSIS Detailed Personnel Report: Nine (9) employees were certified; one (1) employee were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for nine (9) of the nine (9) certified employees, which included one (1) administrator. • Four (4) employees’ number of days on contract failed to match the number of days reported in MSIS. • One (1) employee’s position in contract failed to match the position reported in MSIS. • One (1) employee’s middle initial on the contract failed to match the middle initial reported in MSIS. • Two (2) employee’s signature date was missing from contracts. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Holmes County Career and Technical Center (2020 – 2021 Contracts):</u> The School reported 10 employees on the MSIS Detailed Personnel Report: 10 employees were certified; zero (0) employee(s) were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for all 10 of the certified employees, which included one (1) administrator. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • The District provided copies of contracts for nine (9) of the nine (9) certified employees, which included one (1) administrator. • Nine (9) employees' number of days on contract failed to match the number of days reported in MSIS. • Two (2) employees' position on contracts failed to match the position reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. <p><u>Graduates within Reach Academy (2019 – 2020 Contracts):</u> The School reported nine (9) employees on the MSIS Detailed Personnel Report: Six (6) employees were certified; three (3) employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for 10 of the six (6) certified employees, which included zero (0) administrators. • Two (2) employees had multiple contracts. • Five (5) employees' number of days on contract failed to match the number of days reported in MSIS. • One (1) employee's position on contracts failed to match position reported in MSIS. • One (1) employee's last name on the contract failed to match what was reported in MSIS. • Two (2) employees' signature date were missing from contracts. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Graduates within Reach Academy (2020 – 2021 Contracts:</u> The School reported nine (9) employees on the MSIS Detailed Personnel Report: six (6) employees were certified; three (3) employees were non-certified.</p> <ul style="list-style-type: none"> • The District provided copies of contracts for six (6) of the six (6) certified employees, which included zero (0) administrators. • Five (5) employees’ number of days on contract failed to match the number of days reported in MSIS. • Six (6) employees’ position on contracts failed to match position reported in MSIS. • One (1) employee’s last name on the contract failed to match what was reported in MSIS. • Superintendent consistently signed/dated the contract prior to the employee signing the contract. • The District did not provide supplemental contracts for certified employees. 		

Standard 1: The local school board and the superintendent of schools shall exercise due diligence in performing the respective duties of each office in accordance with applicable law. The local school board’s responsibilities shall pertain to matters of setting policy and shall not interfere in the day-to-day operations of the school district that include, but are not limited to, such duties as those relating to personnel and management decisions. Failure to comply shall result in the immediate downgrade of the District’s accreditation status to Probation or Withdrawn as indicated in Accreditation Policy 2.5.

REGULATIONS: Miss. Code Ann. §§ 25-41-1 et al., §§ 25-61-1 through 17, § 37-3-4(5), §§ 37-6-7, 9, 11, and 15, § 37-7-306(1-4), §§ 37-9-1 through 75, §§ 37-9-101 through 113, § 37-7-301(p)(w), § 37-6-3(3-4), §§ 37-9-7, 13, and 14, § 37-61-9, § 37-151-5(h), and the *Federal Civil Rights Act of 1964*

1.1: The school board assigns all executive and administrative duties to the superintendent, who is properly licensed and chosen in the manner prescribed by law.

REGULATIONS: Miss. Code Ann. § 37-6-3(3-4), §§ 37-9-7, 13, and 14, § 37-61-9, and § 37-151-5(h)

SUMMARY of FINDINGS

- Based on the on-site investigative audit that began on April 27, 2021, in the Holmes County Consolidated School District, the superintendent(s)¹ failed to provide effective educational leadership in key areas including the oversight and management of fiscal and day-to-day operations of the District and the effective development and implementation of local board policies.

The District is NONCOMPLIANT with Process Standards 1 and 1.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
Miss. Code Ann. § 37-9-14 outlines the management responsibilities of the school district superintendent as required by State law which includes implementing plans, procedures, programs, and systems to achieve clearly defined, desired results.	To comply with Miss. Code Ann. § 37-9-14, the District shall ensure the Superintendent implements plans, procedures, programs, and systems to achieve clearly defined, desired results. The Superintendent shall employ appropriately licensed individuals to implement the programs.	Immediately

¹ Dr. James Henderson served as Superintendent from June, 2018 to July, 2020. Will Russell served as Interim Superintendent from August, 2020 to December, 2020. Benjamin Torrey served as Interim Superintendent from January, 2021 to May, 2021. Dr. Debra Powell began serving as Superintendent on May 17, 2021.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Superintendent(s) failed to provide effective educational leadership in key areas including the oversight and management of fiscal and day-to-day operations and the effective development and implementation of District policies. Examples include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • The Superintendent(s) failed to ensure that all data reported to the MDE are true and accurate as verified by supporting documentation on file in the District. (<i>See also</i> Accreditation Policy 2.1) • The Superintendent(s) failed to implement appropriate standards of governance. (<i>See also</i> Process Standards 1.2 and 1.3 and Attachments A and B) • The Superintendent(s) failed to ensure that the District operated according to school board policies and procedures that comply with state and federal statutes and State Board of Education policies and process standards. (<i>See also</i> Process Standards 1.2 and 1.3 and Attachments A and B) • The Superintendent(s) failed to comply with financial accountability requirements. (<i>See also</i> Process Standard 4 and Attachments C and D) <ul style="list-style-type: none"> • Superintendent Henderson failed to submit the Fiscal Year 2018 financial audit report, by the March 31, 2019, and the Fiscal Year 2019 financial audit report by the OMB extended deadline of September 30, 2020; • The most recent annual financial audit report (2019) from the Office of the State Auditor found that the District (under the leadership of Superintendent Henderson) failed to have a sound system of internal controls in place to 	<p>The Superintendent shall also:</p> <ul style="list-style-type: none"> • Ensure all administrative staff members and any other staff assigned to report MSIS data are properly trained on the MSIS data reporting requirements, procedures, and timelines to ensure that only the highest quality data is submitted; • Ensure that the District operates according to Board policies and procedures that comply with state and federal statutes and State Board of Education policies and process standards; • Ensure that he/she is properly bonded; • Obtain an annual financial audit of the District for the fiscal year, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the District’s fiscal year; • Ensure that each student receiving a high school diploma has met the requirements established by its local board of education and by the State Board of Education; • Develop and implement a District Test Security Plan that contains all required components; • Ensure compliance with state and/or federal requirements for Career and Technical Education, <i>Individuals with Disabilities Act</i>, Child Nutrition, and the <i>Every Student Succeeds Act</i>; • Implement an Instructional Management Plan (IMP) that clearly defines the academic goals necessary for improving student achievement; • Ensure all busses were properly maintained and quarterly inspections of the busses are conducted; • Ensure that school facilities are maintained according to standards for clean, safe, and orderly schools; 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>ensure all assets were properly recorded according to the Financial Accounting Manual for Mississippi Public School Districts; and</p> <ul style="list-style-type: none"> • The District received a disclaimer of opinions² on the most recent (2019) financial audit. • The Superintendent(s) failed to ensure that all graduating seniors of school year 2020 – 2021 met all graduation requirements. (<i>See also</i> Process Standard 14) • The Superintendent(s) failed to ensure the integrity of the Mississippi Statewide Assessment System. (<i>See also</i> Process Standard 16) • The Superintendent(s) failed to ensure compliance with regulations for Career and Technical Education. (<i>See also</i> Process Standard 17.3) • The Superintendent(s) failed to ensure compliance with the <i>Individuals with Disabilities Education Act</i>. (<i>See also</i> Process Standard 17.4) • The Superintendent(s) failed to ensure compliance with Child Nutrition regulations. (<i>See also</i> Process Standard 17.5) • The Superintendent(s) failed to ensure compliance with the <i>Elementary and Secondary Education Act</i> as amended by the <i>Every Student Succeeds Act of 2015</i> (ESSA). (<i>See also</i> Process Standard 17.6) • As the educational leader of the District, the Superintendent(s) failed to implement an 	<ul style="list-style-type: none"> • Ensure that each school has a School Safety Plan that complies with MDE requirements; • Promote a relationship among the Board, administrators, teachers, and the community that promotes trust, honest communication, and sincerity; • Develop and implement a system for reporting to the Board on policy issues, achievement growth/lack of growth, and other significant issues; and • Establish a mechanism to promote community and business commitment and involvement with the district and building a relationship of trust. <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 1 and 1.1.</p>	

² A disclaimer of opinion indicates the auditors were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. The auditors issued the district’s disclaimer of opinion relating to the Governmental Activities, General Fund, 2017 Storm Damage Fund, and the Aggregate Remaining Fund Information. This opinion was issued because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties and, because they were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy themselves, the scope of their work was insufficient to enable the auditors to express an opinion on the district’s compliance with the requirements described in the Office of Management and Budget (OMB) Compliance Supplement that are applicable to each of the district’s major federal programs.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>instructional management plan that clearly defines the academic goals necessary for improving student achievement. (<i>See also</i> Process Standard 20)</p> <ul style="list-style-type: none"> • The Superintendent(s) failed to ensure the buses were properly maintained or that quarterly inspections of the buses were conducted. (<i>See also</i> Process Standard 29) • The Superintendent(s) failed to ensure that school facilities were maintained according to standards for clean, safe, and orderly schools. (<i>See also</i> Process Standards 30 and 31) • The Superintendent(s) failed to ensure that all schools have a comprehensive School Safety Plan on file that has been approved by the local school board and complies with all state statutes and State Board of Education policies. (<i>See also</i> Process Standard 31) <p>While the Board has assigned all executive and administrative functions to the Superintendent(s) as per Board policies CA, CEB, BBI, and the minutes of July 17, 2020, special-called Board meeting, the Board has interfered in the day-to-day operations of the District. The Board has failed to limit its actions to the development of policies and the evaluation of effectiveness.</p> <p>A review of Board minutes revealed that Board members have acted beyond the scope of their authority and have recommended staff for positions and vendors for maintenance contracts. Examples include, but are not limited to, the following:</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • In January 2020, a Board member resigned from the Board citing in the resignation letter, “an unfortunate distrust for fellow Board members with secret and personal agendas.” The Board member further stated, “Not knowing or being provided with all the details needed to accurately serve my role brings even more skepticism regarding the entire District, especially when it appears personal agendas and secret agendas are at play.” [resignation letter of January 24, 2020] • In the April 9, 2020, regular scheduled Board meeting, a Board member recommended an individual for the high school principal position; the motion died due to lack of a second. A Board member also recommended an individual for an elementary school principal position. That motion also failed on a 2-2 vote. • In the June 11, 2020, regular scheduled Board meeting, a Board member again recommended the same individual for high school principal. However, the Board approved the individual as an assistant principal. • In a response to the MDE’s letter of warning dated October 19, 2020 (See Attachment A), the Board President, admitted to the allegations of interference in the day-to-day operations of the District and pledged to address the concerns. • In the July 16, 2020, regular scheduled Board meeting, a Board member, recommended a different lawn service for the District with the purpose of dividing the District to contract with a “local guy.” The Board approved the new lawn service on a three (3) month trial basis. The Board cancelled the 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>contract with the previous service. The recommendation did not come from the Superintendent or with the support of the Director of Maintenance.</p> <ul style="list-style-type: none"> On May 21, 2021, the Board President attended a meeting from 1:00 to 3:00 p.m. with the current Superintendent, and central office administrators. The Board President’s presence at this meeting is beyond the scope of the Board’s duties and responsibilities. On the June 11, 2021, Straight Talk radio show, (<i>See also</i> Process Standard 1.3) the host, Miss Zep had the Superintendent and a Board member as her guests. In reference to the Board’s relationship to the Superintendent, the Board member stated, <ul style="list-style-type: none"> “This board has become one with her. We have married her. We walk together, we move together..... Wherever you see Dr. Powell, you are going to see me. We are going to walk as one. You know, for years when you see Holmes County being so low, for years. When you see a man and a woman together, they can’t go to lunch, there gotta be something going on. Well, there is something going on. So, you don’t have to worry about saying it. It’s business going on.” <p>This statement contradicts the commitment that the Board member made to MDE pledging to address the day-to-day interference in the day-to-day operations of the District in response to a warning letter issued to the Interim Superintendent and Board President on October 19, 2020 (See Attachment A).</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE received complaints regarding allegations of nepotism within the Holmes County Consolidated School District. For example, on May 10, 2021, the Board voted to hire the current superintendent during a regular scheduled Board meeting. A few weeks later the Board voted to promote the Superintendent's daughter to Director of Technology. This action was taken after the Office of the State Auditor cited the Board in the District's FY19 audit report (Attachment D) for other instances of nepotism violating Miss. Code Ann. § 25-1-53 and 37-9-21 related to the hiring of family members of the former superintendent. The MDE is referring these allegations to the Mississippi Ethics Commission.</p> <p>The MDE received a complaint that the Board approved the use of the District's vehicle for the current superintendent who allegedly lives in the Jackson, MS for commuting to/from the District. This may be a violation of the Mississippi Department of Finance's policy 4.101 regarding the use of state-owned vehicles as the MDE received a complaint alleging the current superintendent has transported a child to/from Saint's Academy in Lexington, MS. Additionally, the MDE received information that subsequent to the Board's denial of the Superintendent's request to purchase a new District vehicle, the Superintendent wrecked and destroyed the District's car.</p> <p>Miss. Code Ann. § 37-9-27 mandates the superintendent of any school district, <u>before entering upon the duties of his office</u>, shall furnish a good and sufficient surety bond in the penal sum of One Hundred Thousand Dollars (\$ 100,000.00), with sufficient surety. Such bond shall be</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>filed and recorded in the office of the clerk of the chancery court in which the school district is located, and shall be payable, conditioned and approved in the manner provided by law. The premium on said bond shall be paid out of the school district maintenance fund. From May 17, 2021, until July 21, 2021, the Holmes County Chancery Clerk's Office did not show records that the Superintendent was bonded.</p>		

Standard 1: The local school board and the superintendent of schools shall exercise due diligence in performing the respective duties of each office in accordance with applicable law. The local school board’s responsibilities shall pertain to matters of setting policy and shall not interfere in the day-to-day operations of the school district that include, but are not limited to, such duties as those relating to personnel and management decisions. Failure to comply shall result in the immediate downgrade of the District’s accreditation status to Probation or Withdrawn as indicated in Accreditation Policy 2.5.

REGULATIONS: Miss. Code Ann. §§ 25-41-1 et al., §§ 25-61-1 through 17, § 37-3-4(5), §§ 37-6-7, 9, 11, and 15, § 37-7-306(1-4), §§ 37-9-1 through 75, §§ 37-9-101 through 113, § 37-7-301(p)(w), § 37-6-3(3-4), §§ 37-9-7, 13, and 14, § 37-61-9, § 37-151-5(h), and the *Federal Civil Rights Act of 1964*

1.2: School board policies that comply with state and federal statutes, rules, and regulations serve as the basis of operation for the District, and current copies (print or electronic) of school board policies are published and available for public review.

REGULATIONS: Miss. Code Ann. § 25-41-7, §§ 25-61-1 through 17, §§ 37-9-1 through 75, §§ 37-9-101 through 113, § 37-7-301(p)(w), and the *Federal Civil Rights Act of 1964*

SUMMARY of FINDINGS

- The Superintendent(s) and Board failed to develop, maintain, and implement local board policies that comply with State and Federal statute and State Board of Education Policies.
- Local board policies do not serve as the basis of operation for the Holmes County Consolidated School District.
- Board policies are not reviewed, revised, or published in an effective or efficient manner.

The District is NONCOMPLIANT with Process Standards 1 and 1.2. (See Note related to the COVID-19 pandemic Rule Suspensions, Exemptions, and/or Waivers.)

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Superintendent and Board failed to implement policies that clearly define and ensure that the necessary plans, procedures, programs, and systems are in place to serve all students.</p> <p>The Superintendent(s) and Board also failed to ensure that the District operates according to school board policies and procedures that comply with state and</p>	<p>Pursuant to Miss. Code Ann. § 25-41-7, §§ 25-61-1 through 17, §§ 37-9-1 through 75, §§ 37-9-101 through 113, § 37-7-301(p)(w); and the <i>Federal Civil Rights Act of 1964</i>, local board policies that comply with state and federal statutes and SBE policies shall serve as the basis of operation of the District.</p> <p>The District shall review and revise all District policies</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>federal statutes and State Board of Education policies and process standards outlined in the current edition of the <i>Mississippi Public School Accountability Standards</i>. Current Board policies do not serve as the basis of operation for the District. Policies are inconsistent, missing, or incomplete.</p> <p>Examples include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Ensuring that all data reported to the MDE are true and accurate (<i>See also</i> Accreditation Policy 2.1); • Ensuring implementation of appropriate standards of governance (<i>See also</i> Process Standards 1.1 and 1.3); • Ensuring that the District operates according to school board policies and procedures that comply with state and federal statutes and State Board of Education policies and process standards (<i>See also</i> Process Standards 1.1 and 1.3); • Complying with financial accountability requirements (<i>See also</i> Process Standard 4 and Attachments C and D); <ul style="list-style-type: none"> • The District failed to submit the Fiscal Year 2018 financial audit report, by the March 31, 2019, and the Fiscal Year 2019 financial audit report by the OMB extended deadline of September 30, 2020; • The most recent annual financial audit report (2019) from the Office of the State Auditor found that the District failed to have a sound system of internal controls in place to ensure all assets were properly recorded according to the Financial Accounting Manual for Mississippi Public School Districts; and • The District received a disclaimer of opinions 	<p>and publications to ensure that all statements are clearly written and consistent with approved school board policy as well as state and federal statutes.</p> <p>To maintain current written policies that are current with board action and administrative decisions, the Board shall ensure that Board policies are reviewed annually and, if necessary, revised.</p> <ul style="list-style-type: none"> • The Board shall direct the superintendent to develop a process for ensuring that the policy manual is kept current. • The Board shall establish an annual review schedule no later than January of each year. • The annual review schedule shall give priority to reviewing time sensitive policy sections that may effect changes in District publications for the next school year. • All District publications, such as the student handbook, shall reflect language that is consistent with current approved Board policies. • All policies shall be properly indexed with the dates of Board adoption, and those dates shall be consistent with Board action as recorded in the official Board minutes. • When revision(s) are made and approved by the Board, the District shall communicate the revision(s) to all staff, parents, and students and shall ensure the policies posted on the District’s website are current. <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org, or</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>on the most recent (2019) financial audit.</p> <ul style="list-style-type: none"> ● Ensuring all graduating seniors of school year 2019 – 2020 met all graduation requirements (<i>See also</i> Process Standard 14); ● Ensuring the integrity of the Mississippi Statewide Assessment System (<i>See also</i> Process Standard 16); ● Ensuring compliance with regulations for Career and Technical Education (<i>See also</i> Process Standard 17.3); ● Ensuring compliance with the <i>Individuals with Disabilities Act</i> (<i>See also</i> Process Standard 17.4); ● Ensuring compliance with Child Nutrition regulations (<i>See also</i> Process Standard 17.5); ● Ensuring compliance with the <i>Elementary and Secondary Education Act</i> as amended by the <i>Every Student Succeeds Act of 2015</i> (ESSA) (<i>See also</i> Process Standard 17.6); ● Implementing an instructional management plan that clearly defines the academic goals necessary for improving student achievement (<i>See also</i> Process Standard 20); ● Ensuring the buses were properly maintained or that quarterly inspections of the buses were conducted (<i>See also</i> Process Standard 29); ● Ensuring that school facilities are maintained according to standards for clean, safe, and orderly schools (<i>See also</i> Process Standards 30 and 31); and ● Ensuring that all schools have a comprehensive School Safety Plan on file that has been approved by the local school board and complies with all state statutes and State Board of Education policies (<i>See also</i> Process Standard 31). 	<p>601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 1 and 1.2.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Holmes County Consolidated School District policies failed to comply with state and federal statutes, rules, and regulations. The District failed to develop, approve, and implement required policies. Examples include, but are not limited to, the following policies:</p> <ul style="list-style-type: none"> • JGDAC - Due Process • ICL - Conflict Resolution • IEBA- Dyslexia Screening • ID - Instructional Management Plan • IN - Vocational Career • GBRA - Paperwork Reduction • IJB - Child Internet Safety • GABE - Equivalency of Staff, Resources, and Supplies • EGA - Health Insurance Plan and HIPPA <p>Policy JBC, Truancy Member, lacks a date of Board approval.</p> <p>The District is in violation of Policy BBBCB – School Board Visits to Schools for the 2018 – 2019 school year. Board minutes from July and August 2019 failed to reflect documentation of school visits by Board members. Based on the SBE Rule Suspensions under Miss Code Ann. §§ 33-15-31, 33-15-11(b) 9) and 33-15-11(c)(1) - Executive Orders 1460 and 1476, the Board was not required to make school visits for the 2019 – 2020 and 2020 – 2021 school years. (<i>See also</i> Process Standard 1.3)</p> <p>The print form of Policy IHE, Promotions and Retention, (Adopted: August 1, 2003; revised: August 9,</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>2018) references Policy IHF which does not exist online or in the Board Policy Manual.</p> <p>Policy DJDAA, Travel Reimbursement, requires that all out-of-district travel must be pre-approved by the school board or in cases of emergency by the Superintendent or his/her designee. This policy is not being implemented as reimbursements are made without prior approval. Examples include, but are not limited to the following:</p> <ul style="list-style-type: none"> • At the August 8, 2019, Board meeting, the Board approved “Out-of-District Travel Requests” for six (6) individuals to attend the Ridgeland Marathon Training held earlier on July 1-3, 2019. The Board approved a trip for one (1) individual’s travel request to Byram, Mississippi, which occurred on July 26, 2019. • At the August 13, 2020, Board meeting, the Board approved “Out-of-District Travel Requests” for two (2) trips to the Home Depot in Madison, Mississippi, previously made on March 25-26, 2020, and on May 14-15, 2020. <p>On the June 11, 2021, the Superintendent and a Board member appeared on the Straight Talk Radio Show representing the District. In reference to the high school principal, the Superintendent said, “You can’t hire a neophyte in the midst of a storm to take over. We don’t have time to train anyone now.” The Superintendent also misinterpreted the data previously presented by the high school principal by claiming that a goal of 20% improvement ignores 80% of the students. This misinterpretation of the principal’s data and goals</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>appeared to the auditor to be an attempt to discredit to the principal. The Superintendent stated that some adjustments to the principal assignments would be made. Later in that program, the Superintendent asserted that being a mayor was equivalent to being a school superintendent.</p> <p>The public comments made by the current superintendent seemed to the auditor to be unprofessional and unbecoming of an educator/administrator and may be in violation of the Educator Code of Ethics which states that “Unethical conduct is any conduct that impairs the license holder’s ability to function in his/her employment position or a pattern of behavior that is detrimental to the health, safety, welfare, discipline, or morals of students and colleagues.” (Miss. Admin. Code 7-3:14.17, State Board Policy Chapter 14, Rule 14.17)</p> <p>The comments regarding the high school principal may be a violation of the Code of Ethics and two (2) Board policies:</p> <ul style="list-style-type: none"> • Policy GAA, Professional Educator Code of Conduct, references the Mississippi Educator Code of Ethics and Standards of Conduct. • Policy GAB, Employee Conduct, states that “Violations of the Mississippi Code of Ethics and Educator Conduct...will not be tolerated.” 		

Standard 1: The local school board and the superintendent of schools shall exercise due diligence in performing the respective duties of each office in accordance with applicable law. The local school board’s responsibilities shall pertain to matters of setting policy and shall not interfere in the day-to-day operations of the school district that include, but are not limited to, such duties as those relating to personnel and management decisions. Failure to comply shall result in the immediate downgrade of the District’s accreditation status to Probation or Withdrawn as indicated in Accreditation Policy 2.5.

REGULATIONS: Miss. Code Ann. §§ 25-41-1 et al., §§ 25-61-1 through 17, § 37-3-4(5), §§ 37-6-7, 9, 11, and 15, § 37-7-306(1-4), §§ 37-9-1 through 75, §§ 37-9-101 through 113, § 37-7-301(p)(w), § 37-6-3(3-4), §§ 37-9-7, 13, and 14, § 37-61-9, § 37-151-5(h), and the *Federal Civil Rights Act of 1964*

1.3: School board members complete required basic and continuing education programs in order to effectively perform their duties in the manner prescribed by law.

REGULATIONS: Miss. Code Ann. §§ 25-41-1 et al., §§ 25-61-1 through 17, § 37-3-4(5), §§ 37-6-7, 9, 11, and 15, and § 37-7-306(1-4)

SUMMARY of FINDINGS

- Based on the on-site investigative audit conducted in the Holmes County Consolidated School District that began on April 27, 2021, the Superintendent(s) and School Board failed to provide effective educational leadership and to exercise due diligence in key areas including management of district personnel and fiscal management.
- The Holmes County Consolidated School Board failed to effectively perform its duties in its role of oversight of management for the District as prescribed by law.

The District is NONCOMPLIANT with Process Standards 1 and 1.3.

FINDINGS	CORRECTIVE ACTION	TIMELINE
Prior to the on-site investigative audit that began on April 27, 2021, the MDE began monitoring the District’s Board meetings in October, 2020, after receiving complaints and allegations that the Board was interfering in the day-to-day operations of the District and not adhering to local Board policies. The findings in this report include MDE observations during the Board meetings prior to the on-site investigation, in addition to the findings from the on-	To comply with Miss. Code Ann. §§ 25-41-1 et. al; §§ 25-61-1 through 17; § 37-3-4(5); §§ 37-6-7, 9, 11, and 15; and § 37-7-306(1-4), the Board shall govern in a manner that concentrates on policymaking to improve student achievement. Policies shall be developed, implemented, and practiced by all District personnel, including the Board and Superintendent. (<i>See also</i> Process Standards 1 and 1.2)	Immediately

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>site investigation.</p> <p>The Board failed to effectively perform its duties in accordance with applicable federal and state statutes, State Board of Education Policies, and process standards outlined in the current edition of the <i>Mississippi Public School Accountability Standards</i>.</p> <p>Examples include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Ensuring that all data reported to the MDE are true and accurate (<i>See also</i> Accreditation Policy 2.1); • Ensuring implementation of appropriate standards of governance (<i>See also</i> Process Standards 1.1 and 1.2 and Attachments A and B); • Ensuring that the District operates according to school board policies and procedures that comply with state and federal statutes and State Board of Education policies and process standards (<i>See also</i> Process Standards 1.1 and 1.2 and Attachments A and B); • Complying with financial accountability requirements (<i>See also</i> Process Standard 4 and Attachments C and D): <ul style="list-style-type: none"> • Failing to submit the Fiscal Year 2018 financial audit report, by the March 31, 2019, and the Fiscal Year 2019 financial audit report by the OMB extended deadline of September 30, 2020; • The most recent annual financial audit report (2019) from the Office of the State Auditor found that the District (under the leadership of Superintendent Henderson) failed to have a sound system of internal controls in place to ensure all assets were properly recorded 	<p>The Board shall set policy, delegate executive, supervisory and instructional authority to the District’s employees, and appraise the results achieved in light of the goals of the District.</p> <p>Board members are not responsible for the day-to-day operations of the school and shall not become involved in issues until they are presented to the Board. Issues or concerns shall be resolved following the District’s chain of command and shall not be presented to the Board until all administrative avenues of resolution have been exhausted in accordance with board policy. The Board speaks to day-to-day situations through its policy statements.</p> <p>To comply with Miss. Code Ann. §37-7-301(f) Board members shall visit schools in the District, in their discretion, <i>in a body</i> for the purpose of determining what can be done for the improvement of the school in a general way.</p> <p>To comply with Miss. Code Ann. §37-7-306(4) every Board member selected after July 1, 2002, shall spend at least one (1) full day in a school in the District they represent, without compensation.</p> <p>(<i>See also</i> Process Standards 1.1 and 1.2 for additional Corrective Actions.)</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 1 and 1.3.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>according to the Financial Accounting Manual for Mississippi Public School Districts; and</p> <ul style="list-style-type: none"> • The District received a disclaimer of opinions on the most recent (2019) financial audit; • Ensuring all graduating seniors of school year 2019 – 2020 met all graduation requirements (<i>See also</i> Process Standard 14); • Ensuring the integrity of the Mississippi Statewide Assessment System (<i>See also</i> Standard 16); • Ensuring compliance with regulations for Career and Technical Education (<i>See also</i> Process Standard 17.3); • Ensuring compliance with the <i>Individuals with Disabilities Act</i> (<i>See also</i> Process Standard 17.4); • Ensuring compliance with Child Nutrition regulations (<i>See also</i> Process Standard 17.5); • Ensuring compliance with the <i>Elementary and Secondary Education Act</i> as amended by the <i>Every Student Succeeds Act of 2015</i> (ESSA) (<i>See also</i> Process Standard 17.6); • Implementing an instructional management plan that clearly defines the academic goals necessary for improving student achievement (<i>See also</i> Process Standard 20); • Ensuring the buses are properly maintained and quarterly inspections of the buses are conducted. (<i>See also</i> Process Standard 29) • Ensuring that school facilities are maintained according to standards for clean, safe, and orderly schools (<i>See also</i> process Standards 30 and 31); and • Ensuring that all schools have a comprehensive School Safety Plan on file that has been approved by the local school board and complies with all state 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>statutes and State Board of Education policies (<i>See also</i> Process Standard 31).</p> <p>The Board failed to act with due diligence regarding administrative personnel. Even with the hiring of the Superintendent, on May 13, 2021, the practice of delaying recommendations on personnel, especially those of administrators, continued to be observed, with either actions being tabled or rescinded later. There is also a practice of rehiring personnel the District previously non-renewed.</p> <p>There is a delay in the hiring of administrators and issuance of contracts. Examples include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • During an administrative staff meeting in November 2019, the Superintendent informed all District and school level administrators that they would not be renewed for the upcoming (2020 – 2021) school year. The District scheduled the hearings for the non-renewed administrators for May 7 and 8 of 2020; however, those hearings never took place. Instead, at the May 28, 2020, special-called Board meeting, the Board invited the non-renewed administrators to make a five-minute presentation to the Board at a special-called meeting on June 4, 2020, in lieu of a hearing. • At the June 5, 2020, special-called Board meeting, the Board overturned the Superintendent’s recommendation for non-renewal of administrative personnel. • At the June 11, 2020, regular scheduled Board meeting, the Board reinstated all lead 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>administrators. To provide a principalship for those reinstated, the Board renamed S.V. Marshall School (K-8) and reconfigured it as two (2) separate schools: S.V. Marshall Elementary School (Grades K-5) and S.V. Marshall Middle School (Grades 6-8). The District did not notify the two (2) principals of the decision to reconfigure and their reinstatement until July 8, 2020. The Board did not approve their salaries until the October 15, 2020, special-called Board meeting.</p> <ul style="list-style-type: none"> • The Board postponed the hearing for the former principal of Holmes County Central High School, regarding his reassignment from January to May 2020. The Board reinstated the principal as the high school principal on May 15, 2020, during a special-called Board meeting, but he accepted a position in another school district. The Board failed to record his resignation in the Board minutes. • At the June 24, 2020, special-called Board meeting, the Board tabled the Superintendent’s recommendation for administrative positions. Additionally, the Superintendent’s recommendation for the high school principal failed. • The Board removed a recommendation for hiring of certified administrators for the 2021 – 2022 school year from the agenda at the May 13, 2021, regular scheduled Board meeting at the request of the new superintendent and a Board member. • The current superintendent openly stated at staff meetings that she was going to get rid of some administrators. The Superintendent had been 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>employed by the District less than a week when she made the statement and the timeline for renewals had already passed.</p> <p>The Board and Superintendent's numerous transfers of building level administrators is detrimental to the academic progress of students and greatly contributes to the low morale of staff. The Board and Superintendent reassigned five (5) principals to different schools for the 2019 – 2020 school year. One (1) principal was reassigned to a different school for the 2020 – 2021 school year. Holmes County Central High School has had eight (8) principals over the past three (3) school years.</p> <p>The survey of District staff revealed that 30% of the respondents felt that they did not have access to appropriate instructional materials and resources. The same survey indicated that 20% of respondents did not feel that the school's administration enhanced their ability to be successful faculty members. In response to the question regarding staff morale, on a 10-point scale with 10 being the highest, the average of respondents was 6.28.</p> <p>Additionally, the MDE received a complaint in June 2021, from a student in the District expressing concerns regarding the leadership of the District. The student indicated they have had 15 principals during their time as a student in the District.</p> <p>The Board and Superintendent failed to move prudently or expediently with regards to certified teaching staff. For example,</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • At the March 11, 2021, regular scheduled Board meeting, the Board tabled the motion from the Interim Superintendent to approve the certified staff resignations and moved to executive session where no action was taken. • During the April 8, 2021, regular scheduled Board meeting, the Board moved the item to accept the certified resignations, as well as the previously denied certified staff resignations, to executive session where it was approved. The Board failed to act in a timely and appropriate manner regarding personnel resignations. • The Board tabled a recommendation from the Superintendent for summer school staff at the May 14, 2020, regular scheduled Board meeting. The Board later approved the recommendation at the June 4, 2020, special-called Board meeting. This short notice was an impediment to effective summer school planning. • The Board tabled a recommendation for hiring of new certified staff for the 2020 – 2021 school year [item 7.3] at the July 20, 2020, special-called Board meeting. The Board later approved this recommendation at the August 13, 2020, regular scheduled Board meeting. <p>These inactions by the Board on certified personnel employment impede effective school operations.</p> <p>While SBE directive on Rule Suspensions Pursuant to Miss. Code Ann. §§ 33-15-31, 33-15-11(b) 9) and 33-15-11(c)(1) - Executive Orders 1460 and 1476 granted a temporary suspension of the timelines for submission of annual audits, the District failed to implement standard</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>accounting procedures or maintain adequate documentation for expenditures.</p> <ul style="list-style-type: none"> • The Board failed to routinely review the 2018 – 2019 and 2019 – 2020 financial reports. • Claims dockets and bank reconciliation statements were either not provided, incomplete, or inaccurate. One (1) Board member has repeatedly recused himself from all financial motions and exited from the Board meetings during discussions of financial matters. At the March 26, 2020, regular scheduled Board meeting, the Superintendent was directed to submit monthly bank reconciliation statements, in entirety, to the Board. A review of Board minutes revealed the Superintendent failed to follow the directive on a consistent monthly basis. There is no record of action, if any was taken, by the Board against the Superintendent for noncompliance with this directive. • The District failed to close the bank accounts for the previous Holmes County School District and Durant School District after consolidation as directed per the minutes of the July 3, 2018, special-called Board meeting. Minutes for the December 19, 2019, (over a year later) regular scheduled Board meeting indicate that the Durant Public School bank accounts were closed, and the former Chief Financial Officer, was removed from the account. • During the November 5, 2020, special-called Board meeting/work session the Board voted in executive session to “disclaim and halt the FY19 annual financial audit because necessary documents are not available and to go forward 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>with the FY20 audit.” (Note: The special-called Board meeting was called for the purpose of discussing personnel/litigation matters. The vote to consider going into executive matter was to discuss personnel/litigation matters. There is question as to the Board’s compliance with the <i>Open Meetings Act</i> and potential complaints to be filed with the Ethics Commission for failure to adhere to the statute.)</p> <ul style="list-style-type: none"> • The Board failed to provide oversight for documentation for federal program purchases resulting in a reimbursement of \$260,000 to the MDE Office of Federal Programs in November 2020. [Minutes of November 12, 2020, item 8.8] (This violation is unrelated to the findings outlined in Process Standard 17.6.) • The District wrote check #1929 on March 8, 2019, to the Mt. Calvary M. B. Church in Tchula, Mississippi, for an ad in a fundraiser booklet. A Board member is a member of the church. It was alleged that the Superintendent was buying the ad for himself, but billed it to the District for payment. • During the February 6, 2020, special-called Board meeting on the Board directed the Superintendent to justify purchases for equipment for Double D’s Lounge. They also requested the number of students utilizing it daily. The MDE auditors were unable to locate any evidence that the Superintendent complied with this directive or if any action was taken by the Board against the Superintendent for noncompliance. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Board failed to act with due diligence regarding maintenance of buildings.</p> <ul style="list-style-type: none"> • Reports from building administrators and the maintenance department indicate several elementary buildings are in “poor” condition because needed repairs have not been initiated by the Board. • Several school buildings have leaking roofs. The Board has failed to act to replace the roofs, and the patching efforts have been ineffective. In some schools the students must walk around buckets of water in the halls. • After initial work had been approved and announced to the public to provide an upgrade to the facilities of the Holmes County Central High School, the Board cancelled the architect’s and engineer’s contracts. The District had 7.5 million dollars in the capital funds at the time the contract was cancelled. <p>(See also Process Standard 30)</p> <p>A review of the Board meetings posted to BoardBook (See Attachment B) from July 2020 to June 2021 revealed an excessive number of special-called meetings. During the 2020 – 2021 school year, there were 56 Board meetings. Based on the information posted in BoardBook, 44 of the 56 meetings were considered “special-called.” Of the 44 special-called meetings, 10 were considered “Special-Called Work Sessions,” one (1) was a Public Hearing, one (1) was a Budget Adoption Meeting and one (1) was a Budget Hearing Meeting. During that year there were 49 executive sessions; three (3) occurred on one (1) day, April 5, 2021.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • During the 2019 – 2020 school year, the Board held 40 Board meetings, including 29 special-called meetings and 27 executive sessions. • During the 2018 – 2019 school year, the Board held 35 Board meetings, including 23 special-called meetings and 14 executive sessions. <p>The Board conducted monthly board meetings that were referred to as a “work session”. However, in many cases the Board conducted business and the Board referred to the work sessions as special-called meetings. Therefore, the distinction between special-called meetings and work sessions is unclear and confusing and may be in violation of the <i>Open Meetings Act</i> (Miss. Code Ann. §25-41-7). (See Attachment B)</p> <p>Board Policy BCBK Executive Session refers to <i>Open Meetings Act</i> (Miss. Code Ann. §25-41-7) and defines the procedure of executive sessions. “An executive session shall be limited to matters allowed to be exempted from open meetings and shall be applicable to that particular meeting on that particular day. The stated reason for going into executive session and no other topic may be discussed in the session.” A review of the District’s Board minutes from executive sessions reveal incomplete documentation, inconsistency in the Board’s actions, and possible violations of the <i>Open Meetings Act</i>. Examples include, but are not limited to, the following:</p> <p>The agenda for the February 25, 2020, special-called Board meeting was amended to exclude the item “Out-of-District/State travel requests” which would be addressed in executive session. The Board reported out of the executive session a vote to approve certified</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>personnel. The action taken by the Board may have been a violation of the <i>Open Meetings Act</i> (Miss. Code Ann. § 25-41-7) because it is unclear how the decision reported out aligns to the reason for the executive session.</p> <p>During the special-called meeting on February 28, 2020, the Board voted to go into executive session for consideration of “Out-of-District/State travel requests.” The Board reported out of that executive session that a directive was given to the Superintendent for a copy of the administrative salary schedule. The action taken by the Board may have been a violation of the <i>Open Meetings Act</i> (Miss. Code Ann. § 25-41-7) because it is unclear how the decision reported out of the executive session aligns with the reason for the executive session.</p> <p>A review of the reports from executive sessions revealed incomplete reports. In approximately one-third of the executive sessions held during the 2020 calendar year, Board minutes state that the President reported out of executive session with no other report of actions or discussions. The minutes failed to provide any indication that no action was taken.</p> <p>The Board is inconsistent with how they report out of executive sessions. When reporting out of executive session, at times the Board will simply report out with no indication of action or discussions taken. But at other times, the Board reports that no action was taken.</p> <p>The MDE staff attended and observed numerous Board meetings, including executive sessions, and observed that on numerous occasions Board members failed to adhere</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>to the topics of the call of the executive session and had to be redirected by their legal counsel to remain on topic.</p> <p>Additionally, on numerous occasions, various Board members admitted to the following:</p> <ul style="list-style-type: none"> • Allegations of the Board interfering in the day-to-day operations of the District (October 15, 2020, November 5, 2020); • Failing to follow Board policy (October 15, 2020, January 14, 2021, March 11, 2021); • Failing to understand their roles (October 15, 2020, November 5, 2020, February 22, 2021); • Failing to attend trainings (October 15, 2020, October 22, 2020, February 11, 2021); • Failing to understand motions or the subject of a vote (October 15, 2020, March 11, 2021); • Failing to remember previous votes (October 15, 2020, March 11, 2021, April 1, 2021); • The District’s process for accepting job applications (October 15, 2020); • Concerns of fellow Board members breaching confidentiality of discussions in executive sessions (November 5, 2020); • Failure of Board members to be properly bonded (November 5, 2020); • Failing to receive information in a timely manner before Board meetings (October 15, 2020, November 12, 2020, December 18, 2020); • Failing to understand what is permissible for discussion in executive session versus in the public (November 12, 2020, January 25, 2021; February 22, 2021; March 11, 2021); • Having too many meetings (October 22, 2020); 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Not being in agreement on too many issues (October 22, 2020, December 18, 2020); • Lack of trust in the interim superintendent (February 22, 2021); • Not understanding <i>Roberts Rules of Order</i> (i.e., when and how a vote can be rescinded) (October 15, 2020); and • Speaking with members of the community about district matters outside of Board meetings (March 11, 2021). <p>For example, during the October 15, 2020, special-called Board meeting the Board’s attorney explained the content of the agenda and the motion to consider executive session to Board members. During executive session, one (1) Board member wanted to change/rescind their vote on the salary schedules that was voted on in a previous meeting despite the Board attorney’s repeated attempts to explain that a vote cannot be rescinded at a later meeting. One (1) Board member kept wanting to change the organizational chart and determine who can and cannot contact the Board’s attorneys¹. The Board member tried to explain his request by saying “we aren’t going against the recommendations; we are just trying to clean them up” as an explanation or defense to his requests.</p> <p>On November 12, 2020, the MDE observed a chaotic Board meeting (regular scheduled Board meeting) wherein the Board failed to adhere to their agenda. Board members, including the Board President, had difficulty following the agenda, discussed items out-of-order, and</p>		

¹ The Board later fired the two (2) board attorneys and hired a third attorney which further illustrates their inability to function effectively and efficiently.
Process Standard 1.3

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>lost track of where they were on the agenda. When a Board member asked to consider something in executive session, the Board attorney advised the Board member not to.</p> <p>On April 5, 2021, the MDE observed a similar situation when items were discussed out-of-order and Board members and the Board attorney lost track of where they were on the agenda.</p> <p>The MDE is concerned about possible breaches of confidentiality. During the special-called meeting on December 18, 2021, a Board member referenced a specific individual’s name as being terminated during the public portion of the meeting. Additionally, the MDE observed what appeared to be family members in the rooms and in the cars of Board members during executive session teleconference discussions when the Board member did not appear to be using ear-phones to prevent others in their presence from hearing the confidential discussions. (January 4, 2021, February 11, 2021)</p> <p>On the June 11, 2021, Straight Talk radio show, (<i>See also</i> Process Standard 1.3) the host, Miss Zep had the Superintendent and a Board member as her guests. In reference to the Board’s relationship to the Superintendent, the Board member stated,</p> <p>“This board has become one with her. We have married her. We walk together, we move together..... Wherever you see Dr. Powell, you are going to see me. We are going to walk as one. You know, for years when you see Holmes County being so low, for years. When you see a man and a woman together, they can’t go to lunch, there gotta be</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>something going on. Well, there is something going on. So, you don't have to worry about saying it. It's business going on."</p> <p>This statement contradicts the commitment that the Board member made to MDE pledging to address the day-to-day interference in the day-to-day operations of the District in response to a warning letter issued to the Interim Superintendent and Board President on October 19, 2020 (See Attachment A).</p> <p>Based on information from the Interim Superintendent, the Board President, not the Interim Superintendent, called the meeting for February 22, 2021.</p> <p>The Board is in violation of Policy BBBCB – School Board Visits to Schools for the 2018 – 2019 school year. Board minutes from July and August 2019 failed to reflect documentation of school visits by Board members. Based on the SBE Rule Suspensions under Miss Code Ann. §§ 33-15-31, 33-15-11(b) 9) and 33-15-11(c)(1) - Executive Orders 1460 and 1476, the Board was not required to make school visits for the 2019 – 2020 and 2020 – 2021 school years. (See also Process Standard 1.2)</p>		

Standard 2: All district professional positions requiring licensed staff are filled by staff that are properly licensed and endorsed as required by state law and federal requirements of the *Elementary and Secondary Education Act (ESEA)*.

REGULATIONS: Miss. Code Ann. § 37-9-7, 7 Miss. Admin. Code Pt. 3, Ch. 80, R. 80.1, R. 80.2, *ESEA*, and Federal Code

SUMMARY of FINDINGS

- Based on the MSIS Teacher Quality Data Report provided by the MDE’s Office of Technology and Support Services, the Holmes County Consolidated School District employed 123.42 Full-Time Equivalency (FTE) teacher units during the 2020 – 2021 school year who did not hold a valid Mississippi Teacher’s License or lacked proper endorsements for the subject they were teaching.

The District is NONCOMPLIANT with Process Standard 2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on the MSIS Teacher Quality Data Report for School Year 2020 – 2021, the District reported 197.64¹ Full-Time Equivalency (FTE) teacher units.</p> <ul style="list-style-type: none"> • District Requested Licenses² = 66.41 FTE • Teaching Out-of-Field = 36.20 FTE • Teaching with No License = 20.81 FTE <p>Based on the MSIS Teacher Quality Data Report for School Year 2019 – 2020, the District reported 187.49 FTEs.</p> <ul style="list-style-type: none"> • District Requested Licenses = 78.44 FTE • Teaching Out-of-Field = 56.25 FTE • Teaching with No License = 39.00 FTE <p>Based on the MSIS Teacher Quality Data Report for School Year 2018 – 2019, the District reported 200.95 FTEs.</p> <ul style="list-style-type: none"> • District Requested Licenses = 95.07 FTE 	<p>In order to comply with Miss. Code Ann. § 37-9-7, which states, “It shall be unlawful for any superintendent, principal, or teacher to be employed or contracted with to teach or serve in any of the public schools of this state who does not hold a proper license as required by the State Board of Education,” the District shall:</p> <ul style="list-style-type: none"> • Develop and implement approved local school board policy for the employment of certified teaching staff that complies with state law and SBE policy. • Fill all District professional positions requiring licensed staff with staff that are properly licensed and endorsed as required by state law and federal 	<p>December 2021</p>

¹ Totals may exceed the sum of the FTEs represented by those teaching with a District Requested License, teaching out-of-field, or teaching with no license because an individual may be counted in multiple categories.

² District Requested Licenses include Special Non-Renewable Licenses, Veteran Licenses, and Expert Citizen Licenses. District Requested Licenses may include those teachers teaching outside of their area of endorsement.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Teaching Out-of-Field = 66.55 FTE • Teaching with No License = 56.88 FTE <p>Based on the findings for Accreditation Policy 2.1, and the District's failure to report true and accurate data, the MDE was unable to determine the degree to which the District is noncompliant with Process Standard 2 regarding the lack of properly certified or licensed professionals during the 2020 – 2021, 2019 – 2020, and 2018 – 2019 school years.</p>	<p>requirements of the <i>Elementary and Secondary Education Act (ESEA)</i>.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 2.</p>	

Standard 2.1: The school district employs an appropriately licensed full-time principal at each school. The principal may not have any other job duties assigned in areas that require a specific work area code unless a waiver is granted by the Commission on School Accreditation. This standard does not apply to assistant principals.

REGULATIONS: Miss. Code Ann. §§ 37-9-7 and 15, and § 37-151-5(g)

SUMMARY of FINDINGS

- According to the data reported in MSIS, the Holmes County Consolidated School District employed a licensed, full-time principal at each school during 2020 – 2021 school year.

The District is **COMPLIANT** with Process Standard 2.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 2.2: With the exception of academic core subjects, the professional staff in each school is comprised of no more than 5% of Full Time Equivalent (FTE) units working outside the area or areas of endorsement. Assistant principals and administrative interns who are not properly endorsed may be included in the 5% FTE working outside their area of endorsement, provided that they do not act in the place of the principal. An appropriate license is required for superintendents, principals, librarians, and guidance counselors.

REGULATIONS: Miss. Admin. Code 7-3: 2.1, State Board Policy Chapter 2, Rule 2.1

SUMMARY of FINDINGS

- Based on the MSIS Teacher Quality Data Report provided by the MDE’s Office of Technology and Support Services, the Holmes County Consolidated School District had individuals working outside their area of endorsement for the 2020 – 2021, 2019 – 2020, and 2018 – 2019 school years.

The District is NONCOMPLIANT with Process Standard 2.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on the MSIS Teacher Quality Data Report for School Year 2020 – 2021, the District reported 197.64¹ Full-Time Equivalency (FTE) teacher units.</p> <ul style="list-style-type: none"> • District Requested License² = 66.41 FTE • Teaching Out of Field = 36.20 FTE • Teaching with No License = 20.81 FTE <p>Based on the MSIS Teacher Quality Data Report for School Year 2019 – 2020, the District reported 187.49 FTEs.</p> <ul style="list-style-type: none"> • District Requested Licenses = 78.44 FTE • Teaching Out of Field = 56.25 FTE • Teaching with No License = 39.00 FTE 	<p>To comply with Process Standard 2.2, all District professional positions requiring licensed staff shall be filled by staff who are properly licensed and endorsed as required by policy, state law, and federal requirements of the <i>Elementary and Secondary Education Act</i> (revised as <i>ESSA</i>).</p> <p>Individuals not properly licensed and endorsed shall not act in the place of the principal.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 2.2.</p>	<p>December 2021</p>

¹ Totals may exceed the sum of the FTEs represented by those teaching with a District Requested License, teaching out-of-field, or teaching with no license because an individual may be counted in multiple categories.

² District Requested Licenses include Special Non-Renewable Licenses, Veteran Licenses, and Expert Citizen Licenses. District Requested Licenses may include those teachers teaching outside of their area of endorsement.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on the MSIS Teacher Quality Data Report for School Year 2018 – 2019, the District reported 200.95 FTEs</p> <ul style="list-style-type: none"> • District Requested Licenses = 95.07 FTE • Teaching Out of Field = 66.55 FTE • Teaching with No License = 56.88 FTE <p><i>(See also Process Standard 2)</i></p>		

Standard 2.3: The school district employs in each school a licensed librarian or media specialist who devotes no more than one-fourth (1/4) of the workday to library/media administrative activities.

2.3.1: If the student enrollment is 499 or less, a half-time licensed librarian or media specialist is required.

2.3.2: If the student enrollment is 500 or more, a full-time licensed librarian or media specialist is required.

REGULATIONS: Miss. Code Ann. §§ 37-17-6(3)(a) through (e) and the *Mississippi Public and Nonpublic School Library Guide*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.
- The Holmes County Consolidated School District failed to provide librarians with schedules that supported an open, flexible library environment for students and teachers.
- A library clerk serves as the librarian for S.V. Marshall Elementary School.

The District is NONCOMPLIANT with Process Standards 2.3, 2.3.1, and 2.3.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to develop and utilize a flexible library class schedule that promotes open access to library facilities and resources. In accordance with the requirements provided in the <i>Mississippi School Library Guide</i>, four (4) elementary schools, two (2) middle schools, and one (1) high school are noncompliant:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • William Dean Jr., Elementary School • S.V. Marshall Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School 	<ul style="list-style-type: none"> • The administrator shall review and ensure compliance with Section 3.7 Promoting Flexible, Open Access in the current <i>Mississippi School Library Guide</i>. • The administrator shall ensure that librarian’s schedule allows time during the workday, but not more than one-fourth of the workday, for library administrative activities and collaboration with teachers. • The school librarian shall develop a library schedule which provides open and flexible access for all students and teachers. • The school librarian shall not act as a substitute teacher and shall not be removed from the library to serve as a long-term substitute. 	<p>August 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to employ a licensed librarian or media specialist at S.V. Marshall Elementary School.</p>	<ul style="list-style-type: none"> ● The District shall create a non-traditional school day or mobile library policy that explains how the librarian is to function when removed from the normal library location or schedule. ● The administrator shall review and ensure compliance with Section 6.1 Personnel in the current <i>Mississippi School Library Guide</i>. ● The librarian shall function 100% in the library position, either half-time or full-time, depending on the school population. <p>Contact Elizabeth Simmons, Library Media Specialist, Office of Elementary Education and Reading, at ESimmons@mdek12.org or 601.359.2586 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 2.3, 2.3.1, and 2.3.2.</p>	

Standard 2.4: Student support services (appraisal, academic, and/or personal advisement, and educational and/or career planning and referral) are provided in each school by qualified student support personnel. Student support personnel may only provide those services and activities in the area(s) that each individual is specifically qualified to provide and will use only job titles that reflect same.

REGULATIONS: Miss. Code Ann. § 37-9-7, 7 Miss. Admin. Code Pt. 3, Ch. 80, R. 80.1, R. 80.2, ESEA (revised as ESSA), and Federal Code

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; one (1) high school, and Holmes County Central High School. The MDE also monitored the District’s alternative school program for Process Standard 2.4.

The District is NONCOMPLIANT with Process Standard 2.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to provide evidence to support counseling services were provided to students and parents. Limited documentation was provided for the counseling sessions and there was no evidence the counseling sessions were provided by a certified counselor to students in the alternative school program. (See also Process Standard 22)</p>	<p>The District shall provide counseling for parents and students in the alternative school program by appropriately licensed support staff. Documentation on file in the District shall include the date and time of the services provided for specific students.</p> <p>Contact Dr. LaRenda J. Harrison, Bureau Director, Compulsory School Attendance Enforcement, Alternative Education and High School Equivalency Program, at LHarrison@mdek12.org or 601.359.5743 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 2.4 in the District’s alternative school program.</p>	<p>Immediately</p>

Standard 2.5: The school district employs a school business officer/administrator whose qualifications meet the criteria established by the Mississippi Department of Education and whose primary job responsibilities are conducting, supervising, and/or directing the financial affairs and operations of the school district.

REGULATIONS: Miss. Admin. Code 7-3: 71.1 and 71.2, State Board Policy Chapter 71, Rule 71.1 and 71.2

SUMMARY of FINDINGS

- The Holmes County Consolidated School District does not currently employ a school business officer/administrator.

The District is NONCOMPLIANT with Process Standard 2.5.

FINDINGS	CORRECTIVE ACTION	TIMELINE
The Holmes County Consolidated School District does not currently employ a school business officer/administrator.	To comply with Miss. Admin. Code 7-3: 71.1 and 71.2, State Board Policy Chapter 71, Rules 71.1 and 71.2 the District shall employ a school business officer/administrator whose qualifications meet the criteria established by the MDE.	Immediately

Standard 3: The school district implements an annual, formal personnel appraisal system for licensed staff that includes assessment of employee on-the-job performance.

- 3.1: Superintendent Evaluation using the assessment benchmarks established by the Mississippi School Boards Association (MSBA) and consistent with assessment components defined in Miss. Code Ann. § 37-7-301.**
- 3.2: Principal and Assistant Principal Effectiveness using the Professional Growth System (PGS) for Administrators**
- 3.3: Teacher Effectiveness using the Professional Growth System (PGS) for Teachers**
- 3.4: Counselor Effectiveness using the Professional Growth System (PGS) for Counselors**
- 3.5: Annual employee performance data shall be submitted to the MDE following the guidelines in the MDE Educator and Administrator Professional Growth System Guidelines. Districts shall adhere to revision dates as determined by the MDE and implement only the current version.**
- 3.6: Administrators who rate school-level administrators, counselors, librarians, and teachers, and teacher-observers shall complete an MDE-approved Professional Growth System (PGS) training.**
- 3.7: Other, non-licensed, district staff evaluations as determined by local school board policy.**

REGULATIONS: Miss. Code Ann. §§ 37-3-46(b) and 37-7-301

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one high school, Holmes County Central High School. The MDE also monitored the Holmes County Career and Technical Center.
- The District is noncompliant with Process Standard 3.1 for the Superintendent.
- The District is noncompliant with Process Standard 3.2 for Principal and Assistant Principals at six (6) schools: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School, one (1) middle school, S. V. Marshall Middle School; and one (1) high school, Holmes County Central High School.
- The District is compliant with Process Standard 3.3 for Teachers at all schools.
- The District is noncompliant with Process Standard 3.4 for Counselors at three (3) schools: two (2) elementary schools, Durant Elementary School and S. V. Marshall Elementary School; and one (1) middle school, S. V. Marshall Middle School.
- The District failed to provide evidence of implementation of the MDE *School Librarian Professional Growth Rubric* to evaluate school librarians at all schools. Therefore, the District is noncompliant with Process Standard 3.5 as the District is not implementing the current version of the Professional Growth System rubrics.
- The District failed to provide evidence of implementation of the MDE *Speech Language Pathologist Professional Growth Rubric* to evaluate speech language pathologists. Therefore, the District is noncompliant with Process Standard 3.5 as the District is not implementing the current version of the Professional Growth System rubrics. All seven (7) schools within the District are noncompliant: four (4) elementary schools,

Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School. The Holmes County Career and Technical Center is also noncompliant.

- The District is noncompliant with Process Standard 3.6 for failure of all schools to attend an MDE-approved Professional Growth System (PGS) training.
- The District is noncompliant with Process Standard 3.7 for Non-Licensed, District Staff at two (2) schools: Durant Elementary School, and Goodman-Pickens Elementary School, and the Holmes County Career and Technical Center.

The District is **COMPLIANT** with Process Standard 3.3.

The District is **NONCOMPLIANT** with Process Standards 3, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7. (See Note related to the COVID-19 pandemic Rule Suspensions, Exemptions, and/or Waivers).

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The SBE waived the requirement for submission of annual performance data for the 2019 – 2020 and 2020 – 2021 school years; however, the District has been inconsistent in implementing the Professional Growth System (PGS) for building level administrators which results in incomplete data for the reviewing the educational status of each school and ineffective planning for improvements. (<i>See also</i> Process Standard 9.)</p> <p>Although the District has a formal appraisal system for licensed staff that includes assessment of on-the-job performance, the District failed to implement the system uniformly.</p> <p><u>Process Standard 3.1</u> The District failed to provide evidence of use of the assessment benchmarks in evaluating the Superintendent as established by the Mississippi School Boards Association (MSBA).</p>	<p>To comply with Miss. Code Ann. §§ 37-3-46(b) and 37-7-301, the District shall ensure the following are met:</p> <p>The Superintendent is evaluated using the assessment benchmarks established by the Mississippi School Boards Association (MSBA).</p> <p>The Superintendent shall ensure that Principals and Assistant Principals are evaluated using the most current version of the Professional Growth System for Administrators located at: https://www.mdek12.org/OEE/Administrator.</p> <p>The District shall ensure that Counselors are evaluated using the current <i>Mississippi Counselor Growth Rubric</i> located at: https://www.mdek12.org/OEE/Counselor.</p> <p>The District shall ensure the Librarians are evaluated using the current <i>Mississippi Librarian Growth Rubric</i> located at: https://www.mdek12.org/OEE/Librarian.</p>	<p>May 2022</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Process Standard 3.2</u> The District failed to provide evidence of the principal’s on-the-job performance assessment using the PGS for Administrators at the following schools:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • S. V. Marshall Elementary School • William Dean Jr. Elementary School • S. V. Marshall Middle School • Holmes County Central High School <p><u>Process Standard 3.4</u> The District failed to provide evidence of the counselor’s on-the-job performance assessment using the PGS for Counselors at the following schools:</p> <ul style="list-style-type: none"> • Durant Elementary School • S. V. Marshall Elementary School • S. V. Marshall Middle School <p><u>Process Standard 3.5</u> The MDE did not evaluate performance data due to the SBE’s suspension of strict compliance for this requirement during the 2019 – 2020 and 2020 – 2021 school years.</p> <p>The District failed to provide evidence of the use of the current version of the PGS for Librarians at any of the seven (7) schools.</p> <p>The District failed to provide evidence of the use of the current version of the PGS for Speech Language Pathologists (SLP) at the following schools and the Career and Technical Center:</p> <ul style="list-style-type: none"> • Durant Elementary School 	<p>The District shall ensure the Speech Language Pathologists are evaluated using the current <i>Mississippi Speech Language Pathologies Growth Rubric</i> located at: https://www.mdek12.org/OEE/Speech.</p> <p>The District shall ensure all administrators who rate educators using the PGS attend an MDE-approved PGS training by registering at https://www.trumba.com/calendars/MDE.</p> <p>The District shall provide evidence that classified/non-certified/non-licensed evaluations are aligned to local board policy.</p> <p>Contact Dr. Courtney Van Cleve at CVanceleve@mdek12.org or 601.359.3631 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 3, 3.1, 3.2, 3.6, and 3.7.</p> <p>Contact Kathy Mangum KMangum@mdek12.org or 601-359-3461 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 3.4.</p> <p>Contact Elizabeth Simmons at ESimmons@mdek12.org or 601-359-2586 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 3.5 for Librarians.</p> <p>Contact Teresa Laney at TLaney@mdek12.org or 601-359-3498 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Goodman-Pickens Elementary School • S. V. Marshall Elementary School • William Dean, Jr. Elementary School • S. V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School • Holmes County Career and Technical Center <p><u>Process Standard 3.6</u> All schools failed to provide evidence that all administrators who rate educators have attended an MDE-approved PGS training.</p> <p><u>Process Standard 3.7</u> The District failed to provide evidence of non-licensed, District staff's on-the-job performance assessment as determined by local Board policy at the following schools and the Career and Technical Center:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • Holmes County Career and Technical Center <p>Note: In accordance with Governor Reeves' Declaration of a State of Emergency and Proclamations related to the COVID-19 pandemic, the State Board of Education (SBE) granted rule suspensions, exemptions, and/or waivers with specific state statues, SBE policies, manuals, and Process Standards. The SBE waived Process Standards 3, 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, and 3.7 for the 2019 – 2020 and 2020 – 2021 school years. On April 15, 2021, the SBE approved the date of expiration(s) related to the rule suspensions, exemptions, and/or waivers. Based on the approval of the expiration dates, the District shall comply with Process Standards 3,</p>	<p>Process Standard 3.5 for Speech Language Pathologists.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>3.1, 3.2, 3.3, 3.4, 3.5, 3.6, and 3.7 during the 2021 – 2022 school year.</p>		

Standard 4: The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district’s fiscal year.

- 4.1: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records.**
- 4.2: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates no less than a zero-fund balance (as defined by generally accepted accounting principles) for all funds of the school district.**
- 4.3: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the process for distributing Educational Enhancement Fund procurement cards to all eligible teachers.**
- 4.4: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates an unqualified opinion (as defined by generally accepted auditing standards) on the financial statements of the school district.**
- 4.5: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the local school board has received, reviewed and discussed, as reflected in official minutes of the regularly scheduled monthly meeting, the financial reports required by state law and/or the State Board of Education.**
- 4.6: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MS Department of Education by the fifteenth day of October, each year, in accordance with state law and/or the State Board of Education.**
- 4.7: The most recent annual financial data of the school district, as submitted to the MS Department of Education, verifies a 7% fund balance of the district maintenance fund.**

REGULATIONS: Miss. Code Ann. § 7-7-211(e), § 37-9-18(1-2), § 37-17-6(18), § 37-37-7(2)(e), § 37-37-13, §37-61-8, § 37-61-19, § 37-61-21(2), § 37-61-29, § 37-61-33(3)(iii), Miss. Admin. Code 7-3: 10.1 State Board Policy Chapter 10, Rule 10.1, Miss. Admin. Code 7-3: 32.1, State Board Policy Chapter 32, Rule 32.1, Miss. Admin. Code 7-3: 71.1, State Board Policy Chapter 71, Rule 71.3, and 2 C.F.R. § 200

SUMMARY of FINDINGS

- The most recent financial audit report submitted to the Office of the State Auditor for Holmes County Consolidated School District is for Fiscal Year 2019.
- The District failed to submit their annual financial audit reports for 2018 and 2019 to the Office of the State Auditor by the March 31st and September 30th deadlines, respectively.
- The District failed to implement an effective internal control system due to the lack of maintaining a subsidiary ledger for capital assets on the most recent (2019) annual audit.

- The District received a Disclaimer of Opinions¹ on the most recent (2019) annual audit.
- The District failed to report accurate financial data on the most recent (2019) annual audit.

Based on 2018 and the most recent (2019) reports from the Office of the State Auditor, the District is **NONCOMPLIANT** with Process Standard 4.

Based on the most recent (2019) report from the Office of the State Auditor, the District is **NONCOMPLIANT** with Process Standards 4.1, 4.4, and 4.6.

As a result of the disclaimer of opinions issued in the 2019 report, other than the findings reported by the auditor that resulted in the accreditation violations reported for Process Standards 4, 4.1, 4.4 and 4.6, the Bureau of Internal Audit is **UNABLE TO DETERMINE COMPLIANCE** with Process Standards 4.2, 4.3, 4.5, and 4.7 related to financial accountability.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>On March 23, 2021, the Office of the State Auditor informed the State Superintendent of Education, Dr. Carey Wright, and the State Board of Education that a serious financial condition exists in the Holmes County Consolidated School District for the fiscal year end June 30, 2019. (See Attachment C)</p> <p>Based on the most recent annual (2019) audit report (Attachment D) the Holmes County Consolidated School District is financially unstable due to the material weaknesses and noncompliance as a result of the District not having adequate and complete records for an effective system of internal controls that ensures strong financial accountability and safeguarding of both financial and federal program assets.</p>	<p>To comply with Miss. Code Ann. § 7-7-211(e), § 37-9-18(1-2), § 37-17-6(18), § 37-37-7(2)(e), § 37-37-13, §37-61-8, § 37-61-19, § 37-61-21(2), § 37-61-29, § 37-61-33(3)(iii), Miss. Admin. Code 7-3: 10.1 State Board Policy Chapter 10, Rule 10.1, Miss. Admin. Code 7-3: 32.1, State Board Policy Chapter 32, Rule 32.1, Miss. Admin. Code 7-3: 71.1, State Board Policy Chapter 71, Rule 71.3, and 2 C.F.R. § 200, and Process Standards 4, 4.1, 4.4, and 4.6, the District shall:</p> <ul style="list-style-type: none"> • Obtain an annual financial audit of the District for the fiscal year, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the 	<p>Immediately</p>

¹ A disclaimer of opinion indicates the auditors were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. The auditors issued the district’s disclaimer of opinion relating to the Governmental Activities, General Fund, 2017 Storm Damage Fund, and the Aggregate Remaining Fund Information. This opinion was issued because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties and, because they were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy themselves, the scope of their work was insufficient to enable the auditors to express an opinion on the district’s compliance with the requirements described in the OMB Compliance Supplement that are applicable to each of the district’s major federal programs.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Process Standard 4</u> The District failed to submit their annual financial audit report for fiscal year 2018 by the March 31, 2019, deadline.</p> <p>The District failed to submit their annual financial audit report for fiscal year 2019 by the OMB extended deadline of September 30, 2020.</p> <p><u>Process Standard 4.1</u> The most recent annual financial audit report (2019) from the Office of the State Auditor found:</p> <ul style="list-style-type: none"> • The District failed to have a sound system of internal controls in place to ensure all assets are properly recorded according to the Financial Accounting Manual for Mississippi Public School Districts. <p><u>Process Standard 4.4</u> The District received a disclaimer of opinions on the most recent (2019) financial audit.</p> <p><u>Process Standard 4.6</u></p> <ul style="list-style-type: none"> • The District failed to ensure a proper system of internal controls for cash as bank accounts had not been reconciled accurately or timely. • The District was unable to provide receipts for funds received after June 30, 2019, as supporting documentation for accounts receivable to substantiate the account balance. • The District failed to provide supporting documentation to substantiate the balance of accounts payable 	<p>District’s fiscal year, or by the deadline extended as prescribed by the Office of Management and Budget (Process Standard 4);</p> <ul style="list-style-type: none"> • Maintain a system that indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records (Process Standard 4.1); • Obtain an unqualified opinion on the annual financial audit of the school district for the fiscal year (Process Standard 4.4); and • Ensure the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MDE by the fifteenth day of October, each year, in accordance with state law and/or the State Board of Education (Process Standard 4.6). <p>Contact Tracie Riggin, Director, Bureau of Internal Audit at TRiggin@mdek12.org or 601.359.2994 for technical assistance or when the District is prepared to verify compliance with Process Standards 4, 4.1, 4.4 and 4.6.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Process Standard 4.6 (continued)</u></p> <ul style="list-style-type: none"> • The District had a payroll expenditure difference of \$690,916 between the amounts reported on the Form 941 and the trial balance. • The District lacked the supporting documentation for receivables recorded to substantiate the account balance for revenue. 		

Standard 5: The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the following:

- 5.1: The local school board submits the annual budget to the levying authority and the prescribed budgetary information to the MS Department of Education by the fifteenth day of August, each year, in accordance with state law and/or the State Board of Education.**
- 5.2: The local school board budgets and expends funds under the Public School Health Insurance Plan as required by state law and State Board policy. Failure to remit premiums, interest penalties, and/or late charges in a timely manner may result in withholding a school district’s adequate education program funds.**

REGULATIONS: Miss. Code Ann. §§ 37-61-9(1-3), 37-151-95, and Miss. Admin. Code 7- 3: 48.4, State Board Policy Chapter 48, Rule 48.4

SUMMARY of FINDINGS

- **As a result of the Disclaimer of Opinions¹ issued in the 2019 report conducted under the guidelines of the Office of the State Auditor, no findings were reported related to Process Standards 5, 5.1, and 5.2.**
- **The Bureau of Internal Audit is unable to determine compliance with Process Standards 5, 5.1, and 5.2.**

Based on the disclaimer of opinions, the Bureau of Internal Audit is UNABLE TO DETERMINE COMPLIANCE with Process Standards 5, 5.1, and 5.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
FY 2018 – None reported in audit report.	N/A	N/A
FY 2019 – None reported in audit report.	N/A	N/A

¹ A disclaimer of opinion indicates the auditors were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. The auditors issued the district’s disclaimer of opinion relating to the Governmental Activities, General Fund, 2017 Storm Damage Fund, and the Aggregate Remaining Fund Information. This opinion was issued because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties and, because they were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy themselves, the scope of their work was insufficient to enable the auditors to express an opinion on the district’s compliance with the requirements described in the OMB Compliance Supplement that are applicable to each of the district’s major federal programs.

Standard 6: The school district complies with state law and State Board of Education policy on enrollment requirements.

6.1: Residency requirements

REGULATIONS: Miss. Code Ann. § 37-15-29 and Miss. Admin. Code 7-3: 68.1, State Board Policy Chapter 68, Rule 68.1

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- Seven (7) schools are noncompliant with Process Standards 6 and 6.1: Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, William Dean, Jr. Elementary School, S. V. Marshall Middle School, Williams-Sullivan Middle School, and Holmes County Central High School.

The District is NONCOMPLIANT with Process Standards 6 and 6.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE reviewed student records for the 2020 – 2021 school year (i.e., cumulative folders and permanent records) in seven (7) schools in the Holmes County Consolidated School District. All seven (7) schools failed to provide the required residency documentation.</p> <p>The following findings represent a sample of student records reviewed in each school:</p> <p><u>Durant Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 34 records. • Four (4) records lacked valid proof of residency. <p><u>Goodman-Pickens Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 26 records. • Six (6) records lacked valid proof of residency. 	<p>To comply with Miss. Code Ann. § 37-15-29 and Miss. Admin. Code 7-3: 68.1, State Board Policy Chapter 68, Rule, 68.1, the District shall implement a process to verify residency requirements.</p> <p>The District shall maintain current documentation provided by the parent, verified by a District official, signed, dated, and attached to the residency verification form.</p> <p>The District shall implement an approved local board policy for residency verification that complies with state law and State Board of Education Policy.</p> <ul style="list-style-type: none"> • A consistent and accurate process for securing proofs of residency shall be instituted. The District shall designate and train staff at each school to implement 	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 36 records. • All 36 of the records reviewed lacked valid proof of residency. No documentation existed in the cumulative folder; however, notations indicated its existence online. <p><u>William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 63 records. • Twenty (20) records lacked valid proof of residency. <p><u>S.V. Marshall Middle School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 67 records. • Forty-two (42) of the records lacked valid proof of residency. <p><u>Williams-Sullivan Middle School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 48 records. • Seven (7) records lacked valid proof of residency. <p><u>Holmes County Central High School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 126 records. • Sixty-one (61) of the records lacked valid proof of residency. 	<p>the approved school board policy for residency verification when students initially enroll in the District.</p> <ul style="list-style-type: none"> • Following appropriate staff training, the District shall review documentation on file for each student currently enrolled to ensure that two (2) appropriate proofs of residency are on file and verified by the signature of the designated school district official. • All enrollment forms, including those used to verify residency, shall be completed entirely, contain all required documentation, and be signed by a District official. These forms shall be maintained at the school where the student is enrolled. • After any new residency documentations have been obtained, the residency documents from previous years shall be removed from the student records and will no longer be acceptable. <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 6 and 6.1.</p>	

Standard 6: The school district complies with state law and State Board of Education policy on enrollment requirements.

6.2: Immunization requirements

REGULATIONS: Miss. Code Ann. § 37-7-301(i), § 37-15-1, and § 41-23-37

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- Six (6) schools are noncompliant with Process Standards 6 and 6.2: Durant Elementary School, S. V. Marshall Elementary School, William Dean, Jr. Elementary School, S. V. Marshall Middle School, Williams-Sullivan Middle School, and Holmes County Central High School.

The District is NONCOMPLIANT with Process Standards 6 and 6.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE reviewed student records for the 2020 – 2021 school year (i.e., cumulative folders and permanent records) in seven (7) schools in the Holmes County Consolidated School District. Six (6) schools failed to provide the required immunization documentation.</p> <p><u>S.V. Marshall Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 36 records. • Eighteen (18) records lacked the required immunization documentation. <p><u>William Dean, Jr., Elementary School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 63 records. • Seven (7) records lacked the required immunization documentation. 	<p>To comply with Miss. Code Ann. §§ 37-7-301(i), 37-15-1, and 41-23-37, the District shall implement a process to verify immunization requirements.</p> <p>The District shall implement an approved local board policy for verification of immunization requirements that complies with state law and State Board of Education Policy.</p> <p>All records shall be reviewed to ensure that every student has current and proper immunization documented on the form designated by the Mississippi State Board of Health.</p> <p>The District shall establish a procedure to ensure students who are enrolled with a temporary immunization form complete all immunization</p>	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Middle School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 67 records. • Forty (40) records lacked the required immunization documentation. <p><u>Williams-Sullivan Middle School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 48 records. • Nine (9) records lacked the required immunization documentation. <p><u>Holmes County Central High School</u></p> <ul style="list-style-type: none"> • The MDE reviewed 126 records. • Thirty-eight (38) records lacked the required immunization documentation. <p>Based on the requirements for Early Childhood Programs outlined in Process Standard 17.1 the following three (3) schools failed to produce valid immunization records (Form 121) for all kindergarten students:</p> <ul style="list-style-type: none"> • Durant Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School <p><i>(See also Process Standard 17.1)</i></p>	<p>requirements within the timelines indicated on the temporary form.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 6 and 6.2.</p>	

Standard 6: The school district complies with state law and State Board of Education policy on enrollment requirements.

6.3: Age of entry requirements

REGULATIONS: Miss. Code Ann. § 37-15-9

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The District failed to produce birth certificates for all kindergarten students.

The District is NONCOMPLIANT with Process Standards 6 and 6.3.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on the requirements for Early Childhood Programs outlined in Process Standard 17.1 the following three (3) schools failed to produce birth certificates for all kindergarten students:</p> <ul style="list-style-type: none"> • Durant Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School <p>(See also Process Standard 17.1)</p>	<p>As required by <i>Mississippi Kindergarten Guidelines (2018), Section I, A2, page 11</i>, review all files to ensure that birth certificates are in the file of every student.</p> <p>Contact Joyce Greer, Early Childhood Instructional Specialist, Office of Early Childhood, at JGreer@mdek12.org or 601.359.2932 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 6 and 6.3 for kindergarten students.</p>	<p>December 2021</p>

Standard 7: Any transfer student from a school or program (correspondence, tutorial, or home study) not accredited regionally or by a state board of education [or its designee(s)] is given either a standardized achievement test(s) or teacher-made special subject test(s) to determine the appropriate classification of the student within thirty (30) days after filing for transfer. Notice of the administering of such test(s) shall be given to the applicant not less than five (5) days prior to the date of the administration of such test.

REGULATIONS: Miss. Code Ann. § 37-15-33 and Miss. Admin. Code 7-3: 36.1-36.4, State Board Policy Chapter 36, Rule 36.1-36.4

SUMMARY of FINDINGS

- The Holmes County Consolidated School District Board policies regarding the transfer of students are inconsistent and are not reflected accurately in the 2020 – 2021 Student Handbook.

The District is NONCOMPLIANT with Process Standard 7.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Three (3) Holmes County Consolidated School District local board policies address the transfer of students [JBAB, JBC, and JBCD]:</p> <ul style="list-style-type: none"> • Board Policy JBAB – Home Schooling / Transfer of Student Testing states, “All students seeking to transfer from any school, public or private, within or outside of the boundaries of the State of Mississippi, to this school district <u>may be required</u> to take a standardized test to determine the grade and class to which the pupil shall be assigned at the time of pupil transfer.” [Revised / Approved Date: 6/25/2009] • Board Policy JBC – School Admission states, “All students seeking to transfer from any school, public or private, within or outside of the boundaries of the State of Mississippi, to this school district <u>shall be required</u> to take a standardized test to determine the grade and class to which the pupil shall be assigned at the time of pupil transfer.” [Revised / Approved Date: 5/21/2013] 	<p>The Board shall revise all policies related to the transfer of students to ensure consistency in the language and intent. The Student Handbook shall be revised to be consistent with the Board policies and requirements for transfer of students.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 7.</p>	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> Board Policy JBCD - Transfer and Withdrawal of Students states, “All students seeking to transfer from any school, public or private, within or outside of the boundaries of the State of Mississippi, to this school district <u>may be required</u> to take a standardized test to determine the grade and class to which the pupil shall be assigned at the time of pupil transfer.” [Revised / Approved Date: 11/15/2018] <p>Those policies are inconsistent and failed to align with the language in the District’s 2020 – 2021 Student Handbook which states that all transfer students “shall be required” to take a standardized test.</p>		

Standard 8: Permanent records and cumulative folders for individual students contain all required data and are collected, maintained, and disseminated in compliance with state law, the *Family Educational Rights and Privacy Act of 1974*, and the Confidentiality Section of the *Individuals with Disabilities Act, 1997 Amendments*.

REGULATIONS: Miss. Code Ann. §§ 37-15-1 through 3, § 37-15-6, § 37-15-10, Appendix E of the *Mississippi Public Schools Accountability Standards, 2020*, and the *Mississippi Cumulative Folders and Permanent Records Manual of Directions*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- All seven (7) schools are noncompliant with Process Standard 8: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.

The District is NONCOMPLIANT with Process Standard 8.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE reviewed students records for the 2020 – 2021 school year (i.e., cumulative folders and permanent records) in seven (7) schools in the Holmes County Consolidated School District. All seven (7) schools failed to provide the required documentation to verify compliance with the <i>Mississippi Cumulative Folders and Permanent Records Manual of Directions</i>.</p> <p>The following findings represent a sample of student records reviewed in each school:</p> <p><u>Durant Elementary School</u> The MDE reviewed 34 records.</p> <ul style="list-style-type: none"> • Five (5) records either lacked required data or were not maintained in compliance with state law. 	<p>To comply with Miss. Code Ann. §§ 37-15-1 through 3, § 37-15-6, § 37-15-10, Appendix E of the <i>Mississippi Public Schools Accountability Standards, 2020</i>; and the <i>Mississippi Cumulative Folders and Permanent Records Manual of Directions</i>, the District shall implement and document a process to ensure each school implements the approved local school board policy.</p> <p>The District shall implement local board policies that comply with Process Standards, state law, SBE policy and federal requirements regarding the collection, maintenance, and dissemination of cumulative folders and permanent records.</p> <ul style="list-style-type: none"> • The permanent record, as the transcript for students enrolling in postsecondary education, shall be accurate when recording grades and student transfer 	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ○ Mother’s name recorded on cumulative folder failed to match name recorded on permanent record. ○ Mother’s name was recorded on cumulative folder, but was not recorded on permanent record. ○ Father’s name recorded on cumulative folder and permanent record failed to match the father’s name on the birth certificate. <p><u>Goodman-Pickens Elementary School</u> The MDE reviewed 26 records.</p> <ul style="list-style-type: none"> ● One (1) record lacked required data. <ul style="list-style-type: none"> ○ Daily Attendance was recorded on permanent record, but not on the cumulative folder. <p><u>S.V. Marshall Elementary School</u> The MDE reviewed 36 records.</p> <ul style="list-style-type: none"> ● Twelve (12) records either lacked required data or were not maintained in compliance with state law. <ul style="list-style-type: none"> ○ Daily attendance was recorded on the cumulative folder, but not on the permanent record. ○ Permanent records failed to contain Enrollment/Withdrawal information. <p><u>William Dean, Jr. Elementary School</u> The MDE reviewed 63 records.</p> <ul style="list-style-type: none"> ● Eight (8) records either lacked required data or were not maintained in compliance with state law. <ul style="list-style-type: none"> ○ Parent’s name was recorded on permanent record, but was not recorded on the 	<p>information.</p> <ul style="list-style-type: none"> ● All student records shall be reviewed and if necessary, corrected according to the <i>Manual of Directions</i> for maintaining cumulative folders and permanent records. ● Staff shall accurately track graduation requirements for all students in Grades 7-12 and ensure cumulative folders and permanent records include complete documentation regarding all courses in which Carnegie units have been earned. ● Cumulative folders and permanent records shall document all assessments taken by the students, including ACT scores and subject area (end-of-course) test scores, using the labels provided to the District. These labels shall be affixed in the appropriate locations on the student records. ● Each counselor, administrator, teacher and/or employee who is responsible for maintaining student records shall be trained by the District to ensure the accuracy of all student records. The MDE Office of Accreditation’s website contains two (2) short videos, <i>Online Tutorials for Cumulative Folders and Permanent Records Part A and B</i>, as well as the online <i>Mississippi Cumulative Folder and Permanent Records Manual</i>. The MDE website link is https://www.mdek12.org/OA/Accred. <p>The central office administration shall conduct a periodic review of all student records in all schools to ensure the records are maintained in accordance with the <i>Mississippi Cumulative Folder and Permanent Records Manual of Directions</i>.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>cumulative folder.</p> <ul style="list-style-type: none"> ○ Parent’s name was recorded on the cumulative folder but not recorded on the permanent record. ○ Dates recorded on both the cumulative folder and the permanent record for immunization failed to match the dates on the Form 121. <p><u>S.V. Marshall Middle School</u> The MDE reviewed 67 records.</p> <ul style="list-style-type: none"> ● Seventeen (17) records either lacked required data or were not maintained in compliance with state law. <ul style="list-style-type: none"> ○ Cumulative folders and permanent records failed to contain daily attendance information. ○ Cumulative folders and permanent records failed to contain Enrollment/Withdrawal information. ○ Dates recorded on both the cumulative folder and the permanent record for immunization failed to match the dates on the Form 121. <p><u>Williams-Sullivan Middle School</u> The MDE reviewed 48 records</p> <ul style="list-style-type: none"> ● Four (4) records either lacked required data or were not maintained in compliance with state law. <ul style="list-style-type: none"> ○ Parent’ name was recorded on permanent record, but was not recorded on cumulative folder. ○ Cumulative folders and permanent records failed to contain Enrollment/Withdrawal information. 	<p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 8.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ○ Place of Birth was recorded on cumulative folder, but was not recorded on permanent record. <p><u>Holmes County Central High School</u> The MDE reviewed 126 records.</p> <ul style="list-style-type: none"> • Fifty-three (53) records either lacked required data or were not maintained in compliance with state law. <ul style="list-style-type: none"> ○ Records were missing daily attendance information. ○ Cumulative folders and permanent records failed to contain Enrollment/Withdrawal information. ○ Cumulative folders and permanent records failed to contain course(s) taken and grade(s) earned. 		

Standard 9: The school district engages in planning to review the educational status of each school in the district and to address specific actions relative to accreditation and performance separately.

REGULATIONS: Miss. Code Ann. § 37-3- 49(2)(e)

SUMMARY of FINDINGS

- The Holmes County Consolidated School District’s Board approved Strategic Plan failed to contain the required elements.
- The Holmes County Consolidated School District failed to engage in annual planning for improvement.
- The Holmes County Consolidated School District failed to engage in systematic planning.

The District is NONCOMPLIANT with Process Standard 9.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District has a Strategic Plan, approved by the Board on March 28, 2019. However, based on Board minutes and principal interviews, the District failed to engage in annual planning to address improvement in the District or at each school.</p> <p>The District’s Strategic Plan failed to include short and long-term goals or timelines for the District or schools.</p> <p>Based on staff interviews and a review of Board minutes, school level administrators have been transferred to different schools for the past two (2) years. The constant transfer of building level administrators may contribute to the lack of planning. (<i>See also</i> Process Standard 1.3)</p> <p>Board policy IDA – Education Plan / Program Improvement requires a “public meeting to review and discuss the progress toward meeting the goals and timelines of its educational plan.” The District failed to provide evidence of any public meetings being held.</p>	<p>The District shall engage in annual planning to address improvements for the District and for each school. The plans shall be included in the annual revision of the District’s Strategic Plan.</p> <p>The District shall revise the Strategic Plan to include short and long-term goals with both short and long-term timelines.</p> <p>The District shall afford each building principal a reasonable opportunity to implement the improvement goals identified by the Professional Growth System and in the District’s Strategic Plan. (<i>See also</i> Process Standard 3.)</p> <p>The District shall ensure that each principal and assistant principal is evaluated using the Professional Growth System in accordance with Process Standard 3.</p> <p>The District shall provide annual performance data essential to the review of the educational status of each</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>school and subsequent improvement initiatives outlined in the District's Strategic Plan.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 9.</p>	

Standard 10: The school district implements procedures for monitoring and reporting student absences as specified in the Mississippi Compulsory Attendance Law.

REGULATIONS: Miss. Code Ann. § 37-13-91, § 37-37-7(2)(b), (c), and (d), § 37-37-13, and Miss. Admin. Code 7- 3: 30.1 and 30.2, State Board Policy Chapter 30, Rules 30.1 and 30.2

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S.V. Marshall Elementary School, William Dean, Jr. Elementary School; two (2) middle schools, S.V. Marshall Middle School, and Williams-Sullivan Middle School, and one (1) high school, Holmes County Central High School.
- All of the seven (7) schools monitored are noncompliant.
- The Holmes County Consolidated School District failed to comply with Process Standard 10 in accordance with state law and State Board of Education policies.

The District is NONCOMPLIANT with Process Standard 10.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to report compulsory-school-age children who had accumulated five (5), ten (10), and 12 unlawful absences during the school year within the specified timeframe as outlined in Miss. Code Ann. §37-13-91 (6).</p> <p>The District failed to report in a consistent fashion or on a consistent basis student suspensions or student expulsions to the school attendance officer as they occurred.</p> <p>The District failed to adhere to local board policy and state law regarding tardies and absences. On several instances staff indicated that three (3) tardies counted as</p>	<p>To comply with Miss. Code Ann. § 37-13-91, the District shall ensure that unexcused absences are reported in accordance with state law and fulfill the intent of the law.</p> <p>To comply with Miss. Code Ann. §37-13-91 (6), the District shall report student suspensions or expulsions, as they occur, to the Mississippi Department of Education’s School Attendance Officer assigned to the school.</p> <p>To comply with Miss. Code Ann §37-13-91 and fulfill the intent of the law, the District shall not count three (3) tardies as an absence.</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>an absence which is a violation of Miss. Code Ann. § 37-13-91.</p> <p>The District’s attendance policy failed to align with Miss. Code Ann. §37-13-91 (4) (a-i) and Process Standards 21, 21.1, and 21.2. The District’s promotion and retention policy stated “credit should be withheld” while the student handbook stated “retention necessary” based upon attendance.</p> <p>(See also Process Standards 21, 21.1, and 21.2)</p>	<p>To comply with Miss. Code Ann §37-13-9, the local board attendance policy shall be revised to reflect the current Compulsory School Attendance Law.</p> <p>The District shall review and revise all local district policies and publications to ensure student retention or course credit is a result of the District’s promotion and retention and/or grading policies, not a result attendance.</p> <p>Contact Dr. LaRenda Harrison, Bureau Director, Compulsory School Attendance Enforcement, at LHarrison@mdek12.org or 601.359.3178 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 10.</p>	

Standard 10: The school district implements procedures for monitoring and reporting student absences as specified in the Mississippi Compulsory Attendance Law.

10.1: The most recent annual audit report of the school district, as conducted under the guidelines of the State Auditor’s Office, verifies the accuracy, validity, and timely reporting of all student data submitted to the MDE, including, but not limited to, the electronic transmission of student enrollment, attendance, transportation, absenteeism, graduation, dropouts, and any other student data and administrative functions as deemed necessary.

REGULATIONS: Miss. Code Ann. § 37-13-91, § 37-37-7(2)(b), (c), and (d), § 37-37-13, and Miss. Admin. Code 7-3: 30.1 and 30.2, State Board Policy Chapter 30, Rules 30.1 and 30.2

SUMMARY of FINDINGS

- The MDE did not evaluate Process Standard 10.1.

The MDE DID NOT EVALUATE Process Standard 10.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
N/A	N/A	N/A

Standard 11: The school district develops a plan and implements programs designed to keep students in school and to lower student dropout rates in accordance with Miss. Code Ann. § 37-13-80.

REGULATIONS: Miss. Code Ann. § 37-13- 80} Miss. Admin. Code 7-3: 30.5, State Board Policy Chapter 30, Rule 30.5

SUMMARY of FINDINGS

- The Holmes County Consolidated School District has developed and implemented a dropout prevention program which was approved by the Board.

The District is COMPLIANT with Process Standard 11.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 12: There is an organized system to encourage community involvement, parental communication, and business partnerships in school district decision-making. (Districts Meeting the Highest Levels of Performance are exempted.)

12.1: A school district that has been designated as Failing (F) as defined by the State Board of Education shall establish a community-based pre-kindergarten through higher education (P-16) council.

12.2: A district and/or a school designated as a D or F shall establish a community-based pre-kindergarten through higher education (P-16) council.

REGULATIONS: Miss. Code Ann. § 37-7-337 and § 37-18-5(4)

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School, two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The Holmes County Consolidated School District failed to provide documented evidence to substantiate an active P-16 Community Engagement Council.

The District is NONCOMPLIANT with Process Standards 12, 12.1, and 12.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>On May 4, 2021, the Mississippi Department of Education (MDE) monitored the Holmes County School District’s implementation of programs authorized by the <i>Every Student Succeeds Act of 2015 (ESSA)</i>. The findings are based on the district’s non-compliance with the MS Succeeds Consolidated State Plan (page 36) to “establish and regularly engage” the P16 Community Engagement Council and Miss. Code Ann. § 37-18-5(4) to establish a community-based prekindergarten through higher education council.</p> <p>Based on the 2018 Accountability results, the Holmes County Consolidated School District was required to reestablish a P16 Community Engagement Council. There was no evidence that the District began the process to</p>	<p>The Holmes County Consolidated School District shall ensure district level personnel are engaged with the P-16 Community Engagement Council to support effective implementation aligned to Process Standards 12, 12.1, and 12.2 and to serve as a liaison between the Council and the District.</p> <p>The P16 Community Engagement Council, in partnership with the Holmes County Consolidated School District, shall complete a Comprehensive Plan to address:</p> <ul style="list-style-type: none"> • What will a strong, healthy community, rooted in a quality public education system, need to look like 10, 15, or 20 years from now? • What do we have to do this year, next year, and the years that follow, to build this process in the right 	<p>October 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>implement a P16 Council prior to October 2020. The District’s initial meeting was documented as taking place on October 26, 2020, approximately 23 months after the 2018 Accountability notification from the MDE that one (1) or more schools were identified as Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), Additional Targeted Support and Improvement (ATSI), or Schools-At-Risk (SAR).</p> <p>The District failed to provide evidence to substantiate an active P-16 Community Engagement Council (e.g., list of the current P-16 members with assigned positions, meeting agendas, minutes, sign-in sheets for the 2018 – 2019 school year, or other documentation to support the work/or existence of the P-16 council).</p> <p>The Holmes County Consolidated School District P-16 Council lacks representation from category four (4) of the constituency group, "community leaders, public officials and members of the business community, all within the local school district".</p> <p>The MDE observed activities and reviewed communication between the Holmes County Consolidated School District and the newly established P-16 Council. The communications are strained and do not reflect the intent and purpose of the council, which is to “build strong, healthy communities”. Evidence of the strained engagement is reflected in e-mail communications between the council and members of the District (including requests for data and more recently, use of facilities).</p> <p>Another example of the strained communication was demonstrated in an email sent to current Superintendent on July 6, 2021 from the P-16 Council President, regarding the</p>	<p>direction?</p> <p>The Holmes County Consolidated School District P-16 Council shall have participation from a broad section of the community aligned to the constituency groups and it shall be documented in the Council’s membership roster.</p> <p>The Holmes County Consolidated School District P-16 Council shall conduct regular meetings and maintain the required documentation as verification of the meetings (agendas, sign-in sheets, minutes).</p> <p>To facilitate alignment and continuity with the Council, the Holmes County Consolidated School District P16 Council shall ensure that district personnel who served as initiators to establish the Council are members of the council, based on the membership guidelines.</p> <p>The Holmes County Consolidated School District P-16 Council shall establish a process to review, agree upon, and finalize an agenda prior to each P-16 council meeting with the District’s assigned representative when it involves specific requests made of the District.</p> <p>The mission of the P-16 Council is to build quality first-rate schools accessible to all children regardless of race, ethnicity, class, gender, disability, or status. To achieve this goal, there must be collaboration between the P-16 Council, the Holmes County Consolidated School District personnel, as well as meaningful participation of parents, students, and other members of the community. Each school within the Holmes County Consolidated School District has the duty and responsibility to ensure the mission is fulfilled.</p> <p>The Core Values of P-16 Community Engagement Councils</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>revocation of the Council’s permission to share at the regular monthly Board meetings “without giving a reason to the Council”. The Council President requested that permission to share at the monthly meetings be reinstated. On July 8, 2021, (the day of the Holmes County Consolidated School District Board meeting) the Council President emailed the Superintendent and District personnel stating that they were “still waiting on a response concerning our request to be added to tonight's monthly meeting agenda. Please advise.”</p>	<p>are provided below and provide a roadmap that fosters proactive and positive engagement as intended by the statute. The Holmes County Consolidated School District P-16 Council shall align its activities to the core values provided below:</p> <ul style="list-style-type: none"> A. The council shall hold open meetings on dates, times, and places accessible to the broad spectrum of education stakeholders and others in the community. B. The council shall have a governance structure that is democratic and seeks, to the extent possible, to build consensus to carry out the work of the council. C. The council shall be independent of the local school district and each of its schools and shall have a perspective in working to build a strong, healthy community that is broader than the school system itself. D. The authority of the council to fulfill its mission stems from state statutes and Process Standards 12, 12.1, and 12.2. The authority of the council does not extend to the management or operation of the school district or individual schools. E. The council shall have the capacity to create working committees that may include members of the community to assist council members. F. The council is responsible for making accurate assessments of the strengths and limitations of the school district and its schools as a basis for recommending effective approaches to create quality, healthy schools. G. The council must: understand how to gather relevant data and how to utilize the data to monitor and evaluate the schools and school district; and, H. The council, upon written request, shall have the authority to request and obtain data from the school 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>district and the individual schools, so long as the content of the data sought does not compromise any existing Federal or State privacy law.</p> <p>Contact Dr. Sonja Robertson, Director, Office of School Improvement at SRobertson@mdek12.org or 601.359.1003 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 12, 12.1, and 12.2.</p>	

Standard 13: The academic year provides a minimum of 180 teaching days in which both teachers and pupils are in regular attendance for scheduled classroom instruction. Any request for an exception to this standard must be submitted in writing to the Commission on School Accreditation for review and action. If the Governor has declared a disaster emergency or the President of the United States has declared an emergency or major disaster to exist in this state, the local school board may request approval from the State Board of Education to operate the schools in its district for less than one hundred eighty (180) days.

- 13.1: The teaching day must provide at least 330 minutes of instruction per day.**
- 13.2: The school district must ensure that during the academic school year a minimum of 140 hours of instruction is provided for each Carnegie unit of credit offered and 70 hours for each one-half (½) unit offered, except for remedial instructional programs, dual enrollment/dual credit, correspondence courses, MS Virtual Public School courses, and innovative programs authorized by the State Board of Education.**
- 13.3: No more than two (2) of the 180 days may be 60% days. Both teachers and pupils must be in attendance for not less than 60% of the normal school day.**
- 13.4: The school district schedules preparation for graduation ceremonies in such manner that graduating seniors are absent from classes for no more than three (3) days prior to the end of the school year. (Districts Meeting the Highest Levels of Performance are exempted.)**
- 13.5: The summer school/extended year program [not Extended School Year (ESY) provided through special education programs] meets all applicable requirements of the regular school program.**
 - 13.5.1: Students from other schools enrolled in summer programs provide written approval from the principal of their home schools.**
 - 13.5.2: Students enrolled in an extended year program complete all remaining course/subject requirements/objectives before credit for the course/subject is issued.**
 - 13.5.3: Students enrolled in a summer program are limited to earning one (1) Carnegie unit of credit during a traditional summer school session, which does not apply to extended year programs and approved virtual courses. (Districts Meeting the Highest Levels of Performance may be exempted under Miss. Code Ann. § 37-17-11.)**

REGULATIONS: Miss. Code Ann. §§ 37-151- 7(3)(d), 37-3-49, 37-13-61 through 69, § 37-17-11, § 37-151-5(j), and § 37-151-7(3)(c)

SUMMARY of FINDINGS

- The Holmes County Consolidated School District is compliant with Process Standards based on current local district policies.

The MDE DID NOT EVALUATE Process Standards 13.2 and 13.5.

The District is COMPLIANT with Process Standards 13, 13.1, 13.3, and 13.4. (See Note related to the COVID-19 pandemic Rule Suspensions, Exemptions, and/or Waivers.)

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Note: In accordance with Governor Reeves' Declaration of a State of Emergency and Proclamations related to the COVID-19 pandemic, the State Board of Education (SBE) granted rule suspensions, exemptions, and/or waivers with specific state statutes, SBE policies, manuals, and Process Standards. The SBE waived Process Standards 13, 13.1, and 13.2 for the 2019 – 2020 and the 2020 – 2021 school years. On April 15, 2021, the SBE approved the date of expiration(s) related to the rule suspensions, exemptions, and/or waivers. Based on the approval of the expiration dates, the District shall comply with Process Standards 13, 13.1, and 13.2 during the 2021 – 2022 school year.</p>	N/A	N/A

Standard 14: The school district requires each student, in order to receive a high school diploma, to have met the requirements established by its local board of education and by the State Board of Education.

- 14.1** Each student receiving a standard high school diploma has earned the minimum number of Carnegie units as specified in Appendix A. (See Appendix A) (Miss. Admin. Code 7- 3: 28.2 and 28.3, State Board Policy Chapter 28, Rules 28.2 and 28.3.) Students receiving a standard diploma shall select from graduation pathways as specified by the local school district’s graduation requirements, which must include the diploma endorsement options outlined in Process Standards 14.1.8, 14.1.9, and 14.1.10. Diploma endorsement options shall be required of all school districts effective with the incoming ninth graders of 2019-2020. Prior cohorts of students shall be eligible to earn endorsement(s) if all applicable requirements are met.
- 14.1.1** Entering ninth graders in 2005-2006 and ending with incoming ninth graders of 2017-18 are required to have a minimum of 21 Carnegie units as specified in Appendix A-1.
 - 14.1.2** Entering ninth graders in 2008-2009 and ending with incoming ninth graders of 2017-2018 are required to have a minimum of 24 Carnegie units as specified in Appendix A-2, unless, in accordance with school board policy, their parent/guardian requests to opt the student out of Appendix A-2 requirements. This student would be required to complete the graduation requirements specified in Appendix A-1.
 - 14.1.3** Entering eleventh graders in 2010-2011 and ending with incoming ninth graders of school year 2016-2017 who chose the Career Pathway Option are required to earn the minimum graduation requirements specified in Appendix A-3. Miss. Code Ann. § 37-16-7
 - 14.1.4** Beginning in school year 2018-2019, all seventh-grade students are required to have an Individual Success Plan (ISP) prior to exiting the seventh grade.
 - 14.1.5** Innovative Programs
 - 14.1.6** Early Exit Diploma shall end with incoming 9th graders of school year 2017-2018.
 - 14.1.7** Entering ninth graders in 2018-2019 and thereafter, are required to have a minimum of 24 Carnegie units as specified in Appendix A-6.
 - 14.1.8** Entering ninth graders in 2018-2019 and thereafter, are required to have a minimum of 26 Carnegie units and meet additional requirements as specified in Appendix A-7 to earn a Traditional Diploma with a Career and Technical Endorsement.
 - 14.1.9** Entering ninth graders in 2018-2019 and thereafter, are required to have a minimum of 26 Carnegie units and meet additional requirements as specified in Appendix A-8 to earn a Traditional Diploma with an Academic Endorsement.
 - 14.1.10** Entering ninth graders in 2018-2019 and thereafter, are required to have a minimum of 28 Carnegie units and meet additional requirements as specified in Appendix A-9 to earn a Traditional Diploma with a Distinguished Academic Endorsement.
 - 14.1.11** Entering ninth graders with a significant cognitive disability in 2018-2019 and thereafter, are required to have a minimum of 24 Credits as described in Appendix A-10 to earn an Alternate Diploma
- 14.2** Each student receiving a standard diploma has met assessment requirements on each of the required high school end-of-course subject area tests or assessments or met one (1) of the option in lieu of passing the test (or assessment) as outlined in Appendix A-

5. Miss. Code Ann. § 37-16-7, Miss. Admin. Code 7-3: 36.3, and 36.4, State Board Policy Chapter 36, Rules 36.3, and 36.4. See Appendix A-5.

14.3 Beginning with incoming ninth graders of 2018-2019 each student who has completed the secondary curriculum for special education may be issued a certificate of completion, which states: "This student has successfully completed an Individualized Education Program." Miss. Code Ann. § 37-16- 11(1). See Appendix A-11.

14.4 Ending with the incoming ninth grade class of 2016-2017, each student with disabilities receiving a Mississippi Occupational Diploma has successfully completed all minimum requirements established by the State Board of Education. Miss. Code Ann. § 37-16-11(2). See Appendix G.

14.5 The student who fails to meet the graduation requirements is not permitted to participate in the graduation exercises.

Note: Students enrolled in grades 7-12 may be awarded a Carnegie unit credit provided the course content is a Carnegie unit bearing course in the current edition of the Approved Courses for the Secondary Schools of Mississippi Manual.

REGULATIONS: Miss. Code Ann. § 37-16-7 and §§ 37-16-11(1)(2), Miss. Admin. Code 7-3: 28.2-28.3, State Board Policy Chapter 28, Rules 28.2-28.3, Miss. Admin. Code 7-3: 34.1, State Board Policy Chapter 34, Rule 34.1, Miss. Admin. Code 7-3: 36.1-36.4, State Board Policy Chapter 36, Rules 36.1-36.4, Miss. Admin. Code 7-3: 74.19, State Board Policy Chapter 74, Rule 74.19 and Appendices A-1, A-2, A-3, A-4, A-5, A-6, A-7, A-8, A-9, A-10, A-11, and G of the *Mississippi Public School Accountability Standards, 2020*, and 34 C.F.R. §§ 300.320(b), 300.324(c)

SUMMARY of FINDINGS

- The MDE monitored two (2) middle schools: S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE reviewed 181 records for graduating seniors for the 2019 – 2020 school year at Holmes County Central High School. Of the 181 records reviewed, 31 students failed to meet graduation requirements; however, the District allowed those students to participate in graduation exercises.
- Thirty-one (31) graduates failed to meet the minimum number of Carnegie units.
- The District is noncompliant at both middle schools for Process Standard 14.1.4: S. V. Marshall Middle School and Williams-Sullivan Middle School.
- The District is noncompliant at Holmes County Central High School with Process Standards 14, 14.1, 14.1.4, and 14.5.
- The District is noncompliant with Process Standards 14.3 and 14.5 based on the MDE Office of Special Education’s audit for students with disabilities.

Process Standards 14.1.1 - 14.1.3, 14.1.5 – 14.1.11 and 14.4 are NOT APPLICABLE.

The MDE DID NOT EVALUATE Process Standards 14.2. (See Note related to the COVID-19 pandemic Rule Suspensions, Exemptions, and/or Waivers.)

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Process Standard 14.3</u> All six (6) student records reviewed for students with disabilities indicated the students received a “Certificate of Attendance” instead of the required “Certificate of Completion”. Miss. Code Ann. § 37-16- 11(1) (Students 41, 42, 43, 44, 45, and 46).</p> <p>One (1) of six (6) students records reviewed for students with disabilities indicated the District issued the student a “Certificate of Attendance” when the student’s Individualized Education Plan (IEP) documented a traditional diploma to be the appropriate exit option. The student record also revealed that the student dropped out of school on March 3, 2020. (Student 41)</p> <p>One (1) of six (6) student records reviewed for students with disabilities failed to include evidence of an active IEP for the 2019 – 2020 school year, but the student received a “Certificate of Attendance”. (Student 42)</p> <p><u>Process Standard 14.5</u> Two (2) of six (6) student records reviewed for students with disabilities failed to include evidence the students met the criteria for a Certificate of Completion, but the District allowed the students to participate in the graduation exercises. (Students 41 and 42)</p> <p>Note: In accordance with Governor Reeves’ Declaration of a State of Emergency and Proclamations related to the COVID-19 pandemic, the State Board of Education (SBE) granted rule suspensions, exemptions, and/or waivers with specific state statutes, SBE policies, manuals, and Process Standards. Process Standard 14.2 was waived for the 2019 – 2020 and the 2020 – 2021</p>	<p>students are enrolled in the appropriate classes and are provided all testing/retesting opportunities.</p> <p>Pursuant to Miss. Code Ann. § 37-9-7; 7 Miss. Admin. Code Pt. 3, Ch. 80, R. 80.1, R. 80.2, <i>ESEA</i> (revised as <i>ESSA</i>), and Federal Code, the school(s) listed shall accomplish the following procedures to ensure compliance. During the 2021 – 2022 school year, the noncompliant school(s) shall create an Individual Success Plan for all Grade 7 and Grade 8 students and maintain proper documentation. Students and support staff shall review and revise each student’s Individual Success Plan annually, if necessary. Additionally, the school counselors shall provide student documentation on career pathways chosen and evidence of providing career exploration in their counseling programs. Student Individual Success Plans shall be available to students, parents, and support staff until the student graduates.</p> <p>Based on the findings from the Office of Special Education, within 14 days of receipt of this report, the District shall verify that students 43-46 have successfully completed the requirements of their IEP and, if so, issue the student(s) a Certificate of Completion per Process Standard 14.3.</p> <p>Also, within 14 days of the receipt of this report, the District must reconvene the IEP committees for students 41 and 42 to ensure that each student has received the appropriate exit credential based on their IEP. The District must determine the need for compensatory services, document the decision-making process and, if applicable, develop and submit a plan for the provision of compensatory services for each student.</p>	<p>December 31, 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>school years. On April 15, 2021, the SBE approved the date of expiration(s) related to the rule suspensions, exemptions, and/or waivers. Based on the approval of the expiration dates, the District shall comply with Process Standard 14.2 during the 2021 – 2022 school year.</p>	<p>Contact Dr. Chancey Fort, K-12 Academic Counseling Director, Office of Secondary Education, at CFort@mdek12.org or 601.359.3461 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 14.1.4.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 14, 14.1, and 14.5.</p> <p>Contact Robin Lemonis, Executive Director, Office of Special Education at RLemonis@mdek12.org or 601.359.3498 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 14.3 and 14.5 for students with disabilities.</p>	

Standard 15: The school district implements a professional development program aligned with the *Learning Forward Standards for Professional Learning*. (Districts Meeting the Highest Levels of Performance are exempted.)

REGULATIONS: Miss. Code Ann. § 37-17-8 and Miss. Admin. Code 7-3: 44.1, State Board Policy Chapter 44, Rule 44.1

SUMMARY of FINDINGS

- The Holmes County Consolidated School District failed to implement a professional development program aligned with the *Learning Forward Standards for Professional Learning*.

The District is NONCOMPLIANT with Process Standard 15.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>According to observation and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide professional resources and/or provide the required professional periodicals that support the current professional development plan according to Process Standard 15 of the <i>Mississippi Public School Accountability Standards, 2020</i>:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School <p>(See also Process Standard 18)</p>	<p>See also Process Standard 18 for corrective actions.</p> <p>Contact Elizabeth Simmons, Library Media Specialist, Office of Elementary Education and Reading, at ESimmons@mdek12.org or 601.359.2586 or Lea Johnson, Director of Professional Development, at Lea.Johnson@mdek12.org or 601.359.2869 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 15.</p>	<p>January 2022</p>

Standard 16: The school district adheres to all requirements of the Mississippi Statewide Assessment System.

REGULATIONS: Miss. Code Ann. §§ 37-16-1 through 4, § 37-16-9, Miss. Admin. Code 7-3: 36.1, State Board Policy Chapter 36, Rule 36.1, Miss. Admin. Code 7-3: 74.2, State Board Policy Chapter 74, Rule 74.2, Miss. Admin. Code 7-3: 78.1 and 78.7, State Board Policy Chapter 78, Rules 78.1 and 78.7, and Appendix F of the *Mississippi Public School Accountability Standards, 2020*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The Holmes County Consolidated School District failed to comply with test security procedures required for the Mississippi Statewide Assessment System as outlined in Appendix F of the *Mississippi Public School Accountability Standards, 2020*.
- All three (3) schools monitored during the Spring 2021 Testing Window failed to comply with test security procedures outlined in Appendix F of the *Mississippi Public School Accountability Standards, 2020*.

The District is NONCOMPLIANT with Process Standard 16.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to comply with the following test security requirements outlined in Appendix F of the <i>Mississippi Public School Accountability Standards, 2020</i>, during the Spring 2021 Testing Window:</p> <ul style="list-style-type: none"> • Section IV (3): Secure Test Materials • Section IV (5): Training <p><u>S.V. Marshall Middle School</u> During the Spring 2021 Testing Window, the School failed to limit access to the secure testing materials. The School kept the materials in the school’s vault with the keys to the vault in the door.</p> <p><u>Williams-Sullivan Middle School</u> During the Spring 2021 Testing Window, the School failed to provide documentation that all test</p>	<p>To comply with Miss. Code Ann. §§ 37-16-1 through 4, § 37-16-9, 7 Miss. Admin. Code Pt. 3 Ch. 36, R. 36.1, 7 Miss. Admin. Code Pt. 3 Ch. 74, R. 74.2, 7 Miss. Admin. Code Pt. 3 Ch. 78, R. 78.1, R. 78.7, and Appendix F of the <i>Mississippi Public School Accountability Standards, 2020</i>, the District shall develop and implement a District Test Security Plan that contains all required components and correct all noted deficiencies outlined in this report.</p> <p>The District shall ensure that each school has a separate secure storage area with limited access to the secure testing materials. The individuals with access to the secure storage area must be identified in the School Test Security Plan.</p> <p>The District shall ensure that each School Test Coordinator (STC) conducts comprehensive training for</p>	<p>Prior to the administration of the 2021 – 2022 statewide assessments</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>administrators, proctors, hall monitors, etc., had been properly trained to administer the statewide assessment(s).</p> <p><u>Holmes County Central High School</u> During the Spring 2021 Testing Window, the School failed to limit access to secure materials. The School stored the secure testing materials in the records closet. The door to the records closet was unlocked and open. The MDE observed school staff going in and out of the records closet during the on-site visit.</p>	<p>all test administrators, proctors, hall monitors, etc. involved in the testing process. The STC must maintain documentation of training.</p> <p>Contact Dr. Jackie Sampsell, Bureau Director, Office of Student Assessment, at JSampsell@mdek12.org or Michael Martin, Director of Test Security at MCMartin@mdek12.org or 601.359.3052 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 16 and Appendix F of the <i>Mississippi Public School Accountability Standards, 2020</i>.</p>	

Standard 17: The school district is in compliance with state and/or federal requirements for the following programs:

17.1: Early Childhood Programs (kindergarten and teacher assistant) [Districts Meeting the Highest Levels of Performance are exempted from provisions of subsection (4) of Miss. Code Ann. § 37-21-7.]

REGULATIONS. Miss. Code Ann. § 37-21-1, et seq., § 37-21-7, Miss. Admin. Code 7-3: 42.1, State Board Policy Chapter 42, Rule 42.1, Miss. Admin. Code 7-3: 62.6, State Board Policy Chapter 62, Rule 62.6, and the *Mississippi Kindergarten Guidelines*.

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School.
- All four (4) elementary schools monitored served kindergarten students.
- The MDE reviewed 100% of the student records for each classroom.

The District is NONCOMPLIANT with Process Standards 17 and 17.1.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Durant Elementary School, Goodman-Pickens Elementary School, S.V. Marshall Elementary School, and William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> • The schools failed to place safety covers in all unused sockets. • The schools failed to integrate in their lesson plans: <ul style="list-style-type: none"> ○ Language arts, music, math, social studies, science, physical activities, art, and dramatic play. • The schools failed to provide evidence that parents received a 2020 – 2021 parent handbook that included information specific to kindergarten. • The schools failed to provide expenditures for materials and supplies. 	<ul style="list-style-type: none"> • As required by the <i>Mississippi Kindergarten Guidelines (2018), Section V, A1ai5, page 25</i>, the District shall place safety covers on all sockets that are not in use, including surge protectors. • As required by the <i>Mississippi Kindergarten Guidelines (2018), Section II, A1, page 13</i>, the District shall include language arts, science, social studies, music, art, physical activities and dramatic play in daily lesson plans. • As required by the <i>Mississippi Kindergarten Guidelines (2018), Section IV, A1, page 23</i>, the District shall revise the 2021 – 2022 parent handbook to include kindergarten philosophy, goals, and specific kindergarten information and provide the handbook to parents. The District shall maintain documentation that parents receive the handbook. 	<p>May 2022</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Goodman-Pickens Elementary School and William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> The schools failed to protect students from environmental hazards. Specifically, the schools failed to provide a safe path immediately upon exiting the building to the playground area because the area is used as a delivery zone for school supplies. <p><u>Durant Elementary School and Goodman-Pickens Elementary School</u></p> <ul style="list-style-type: none"> The schools failed to provide a toilet room door lock that shall permit the opening of the locked door from the outside in an emergency. <p><u>William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> The school failed to protect students from broken playground equipment (environmental hazard.). <p><u>Durant Elementary School, S.V. Marshall Elementary School, and William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> The school(s) failed to produce valid immunization records (Form 121) and birth certificates for all kindergarten students. (See also Process Standards 6.2 and 6.3) 	<ul style="list-style-type: none"> As required by the <i>Mississippi Kindergarten Guidelines (2018), Section II, B2, page 16</i>, the District shall spend a minimum of \$1,000.00 per Kindergarten classroom to replenish the consumable supplies and instructional materials at least once per year. As required by the <i>Mississippi Kindergarten Guidelines (2018), Section V, B1ai3, page 33</i>, the District shall repair/remove broken playground equipment, and a barrier/boundary/walkway needs to be placed between the building and the driveway to allow students safe access to the playground. As required by the <i>Mississippi Kindergarten Guidelines (2018), Section V, A1bi2, page 26, and Section V, A1bi5, page 26</i>, the District shall replace locks to permit opening of the locked door from the outside in an emergency, and ensure the opening device is readily accessible to the staff. As required by the <i>Mississippi Kindergarten Guidelines (2018), Section V, B1ai3, page 33</i>, the District shall repair/remove broken swings from playground. As required by <i>Mississippi Kindergarten Guidelines (2018), Section I, A2, page 11</i>, the District shall review all files to ensure that updated and valid immunization forms (Form 121) and birth certificates are in the file of every student. <p>Contact Joyce Greer, Early Childhood Instructional Specialist, Office of Early Childhood, at JGreer@mdek12.org or 601.359.2932 for technical assistance or when the District is prepared for a follow-</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	up visit to verify compliance with Process Standards 17 and 17.1.	

Standard 17: The school District is in compliance with state and/or federal requirements for the following programs:

17.2: Early Childhood Programs (pre-kindergarten and teacher assistant) [Districts Meeting the Highest Levels of Performance are exempted from provisions of subsection (4) of Miss. Code Ann. § 37-21-7.]

REGULATIONS. Pre-Kindergarten Miss. Code Ann. § 37-7-301(ss), Miss. Admin. Code 7-3: 28.4, State Board Policy Chapter 28, Rule 28.4, Refer to the *Mississippi Early Learning Guidelines for classrooms serving Three- and Four-Year-Old Children*, Miss. Code Ann. § 37-7-301 (zz)

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S.V. Marshall Elementary School, and William Dean, Jr. Elementary School. The four (4) schools do not serve Pre-kindergarten students.

Process Standards 17 and 17.2 are NOT APPLICABLE.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 17: The school district is in compliance with state and/or federal requirements for the following programs:

17.3: Career-Technical Education

REGULATIONS: Miss. Code Ann § 37-31-1, et seq., Miss. Admin. Code 7-3: 83-96, State Board Policy Chapters 83-96, and Federal Code

SUMMARY of FINDINGS

- The MDE monitored 16 programs and 14 instructors at four (4) locations in the Holmes County Consolidated School District: S. V. Marshall Middle School, Williams-Sullivan Middle School, Holmes County Central High School, and Holmes County Career and Technical Center.
- The District failed to provide documentation of counselors, student service coordinators, and instructors participating in IEP committee meetings.
- The District failed to provide documentation ensuring the annual notice of non-discrimination is published two (2) weeks prior to the beginning of school and continuous notice of non-discrimination is listed on all publications and disseminated in another language. The District also failed to include the Title IX and Section 504 Coordinator contact information on notices.
- The District failed to provide documentation of program-specific professional development based on programs and the needs assessment.

The District is NONCOMPLIANT with Process Standards 17 and 17.3.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Holmes County Career and Technical Center (HCCTC) Administration, Williams-Sullivan Middle School Cyber Foundations I, S.V. Marshall Middle School Cyber Foundations I</u></p> <p>The District failed to provide documentation ensuring the Career and Technical Education (CTE) Director spends 100% of his/her time on CTE responsibilities and the schedule matches the percentage of time on the Teacher Budget Report.</p> <p>The MDE reviewed documentation, including but not limited to: lessons plans, pacing guides, and syllabi. The District failed to provide documentation of the teacher schedule matching the teacher budget. Teachers were teaching Information Communication Technology II</p>	<p>To comply with Miss. Code Ann. 31-31-7, State Board Policy Chapter 86, Rule 86.2, and federal code, the District shall provide documentation ensuring the CTE Director spends 100% of his/her time on CTE responsibilities and their schedule matches the percentage of time on the Teacher Budget Report. The District shall provide documentation ensuring teacher’s schedules match the Teacher Budget Report.</p> <p>To comply with Miss. Admin.Code 7-3: 84.3, State Board Policy Chapter 84, Rule 84.3, C.F.R. § 80, 45 C.F.R. § 84, and 45 C.F.R § 86 Public Law 105- 332, Sec. 316, the District shall ensure that all CTE students are allowed to meet the same challenging academic proficiencies taught to all other students by ensuring that students are offered Advanced Placement and college-level academic class while taking CTE courses.</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>(ICT II) during the 2020 – 2021 school year instead of Cyber Foundations I (CFI).</p> <p><u>HCCTC Administration, Agriculture Environmental Science Technology (AEST), Industrial Maintenance, Automotive, S. V. Marshall Middle School Cyber Foundations I</u></p> <p>The District failed to provide documentation supporting the opportunity for career and technical education (CTE) students to meet the same challenging academic proficiencies that are taught to all other students. Examples include but are not limited to: master schedule matrix of schools (including all feeder schools), student choice cards, and the list of courses offered.</p> <p>The District failed to provide documentation ensuring all CTE Student Services Coordinators (SSC), Counselors, and Instructors are participating in Individualized Education Plan (IEP) meetings. Examples include but are not limited to: IEP committee meeting invitations or the signature page from IEP committee meetings.</p> <p><u>HCCTC Administration, Student Service Coordinator (SSC)</u></p> <p>The District failed to provide documentation that includes the non-discrimination clause listed on publications, letterhead, newsletters, student handbooks, website pages, etc. The non-discrimination clause was also not available in any another language. The District failed to list the Section 504 and Title IX coordinator contact information. Examples include, but</p>	<p>The District shall ensure that CTE teachers are attending IEP meetings.</p> <p>To comply with Title VI of the Civil Rights Act of 1964, 34 CFR § 100, Title IX of the Education Amendments of 1972, 34 CFR § 106, Section 504 of the Rehabilitation Act of 1973, 34 CFR § 104, Vocational Education Programs Guidelines for Eliminating Discrimination and Denial of Services on the Basis of Race, Color, National Origin, Sex and Handicap, 34 CFR § 100, Appendix B, title II of the Americans with Disabilities Act of 1990, 28 CFR § 35, State Board Policy Chapter 84, Rule 84.3, and federal code, the District shall include the non-discrimination statement including the Section 504 and Title IX Coordinators contact information in both annual and continuous notices. The non-discrimination statement shall be listed on all publications that are distributed to the community and disseminated in any language other than English as needed.</p> <p>To comply with Public Law 105-332, Sec. 123(b), Sec. 135 (b)(5), State Board Policy Chapter 84, Rule 84.8, and federal code, the District shall document and provide copies of formal and informal teacher observations to ensure they are efficiently and effectively performing their duties.</p> <p>To comply with Miss. Admin. Code 7-3: 93.1, State Board Policy Chapter 93, Rule 93.1, and federal code, the District shall provide teachers the opportunity for professional development based on program areas and a needs analysis. The District shall provide opportunities for business and industry tours/visits that support their programs.</p> <p>To comply with Miss. Admin. Code 7-3: 84.8, State Board Policy Chapter 84, Rule 84.8, and federal code, the District shall document the programs that are under local and state</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>are not limited to: brochures, pamphlets, letterhead, newsletters, posters, and flyers.</p> <p><u>HCCTC Administration</u> The District failed to provide documentation of the CTE Director striving to ensure that teachers are efficiently and effectively performing their duties. Examples include, but are not limited to: formal observations, informal evaluations, lesson plans, student surveys, and walk-through documentation.</p> <p><u>HCCTC Administration, AEST, Industrial Maintenance, Construction, Automotive, Health Science, Student Service Coordinator (SSC), S. V. Marshall Middle School Cyber Foundations</u> The District failed to provide documentation of funding being provided to ensure that CTE programs are taught all aspects of an industry. Examples include, are but not limited to: documentation of business and industry site visits/field trips/speakers/presenters/resources utilized, job shadowing opportunities, work-based learning opportunities, and local business placement.</p> <p><u>HCCTC Administration, Industrial Maintenance, S. V. Marshall Middle School ICT II</u> The District failed to provide documentation of program area related professional development for teachers. Examples include, but are not limited to: MS Association for Career and Technical Education (MSACTE) participation certificate, MS Educational Computing Association (MECA) certificates, and the professional development certificates provided through the Research and Curriculum Unit (RCU).</p>	<p>improvement plans. The District shall provide immediate and comprehensive professional learning and supports if there is evidence of Level I Practice on the Teacher or Administrator Growth Rubric.</p> <p>To comply with Miss. Admin. Code 7-3: 84.17, State Board Policy Chapter 84, Rule 84.17, and federal code, the District shall provide documentation of student data for completers, withdrawals, placement, and follow-up. The District shall provide documentation of how it collects needs assessment data and other data to determine the need and/or development of new/conversion of program(s). The District shall allow the teachers the opportunity to view the assessment data prior to identifying the program for improvement, corrective action, or restricting.</p> <p>To comply with Miss. Code Ann §§ 37-37-1 and 37-37-13, and the MDE Accounting Manual Section 1 fund and account group codes, the District shall disburse funds in accordance with approved application and program purposes and use Career and Technical Education Funding Code 2711.</p> <p>To comply with 2 CFR § 200.311, 200.312, 20.313, Miss. Code Ann. § 37-31-105, Miss. Admin. Code 7-3: 90.1, Mississippi Public School Assess Management Manual https://www.osa.ms.gov/documents/property/PublicSchMan.pdf, State Board Policy Chapter 90, Rule 90.1, and federal code, the District shall ensure that all equipment is operable. If the equipment is inoperable, it should be removed from inventory per CTE guidelines. The District shall conduct internal inventory audits twice per year. The District shall provide documentation of police reports and investigative reports of items stolen. The District shall account for all missing equipment.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>HCCTC Administration</u></p> <p>The District failed to provide documentation of steps/processes used when a teacher’s observation evidence indicated Level I Practice on the Teacher Growth Rubric.</p> <p>The District failed to provide documentation of student participation in and completion of CTE programs that lead to nontraditional training and employment are being tracked. Examples include, but are not limited to: District Summary Report (DSR), student follow-up information, student placement report, and tracking systems.</p> <p>The District failed to provide documentation of student attainment of challenging state-established academic and CTE skill proficiencies being maintained. Examples include, but are not limited to: DSR, placement report, documentation of surveys, letters, phone calls verifying placement and retention, follow-up studies of nontraditional training and students, and student competency profiles for all programs.</p> <p>As required in the CTE program standards, the District failed to provide the documentation of CTE students being tracked at least one (1) year after graduation, including special populations students. Examples include, but are not limited to: placement report, documentation of letters, phone calls verifying placement and retention, follow-up studies that include, place of employment, branch of military, and name of college, student exit surveys, and tracking systems.</p>	<p>To comply with Miss. Code Ann. § 37-31-103, Miss. Admin. Code 7-3: 84.10, State Board Policy Chapter 84, Rule 84.10, and federal code, the District shall maintain an active advisory committee that meets twice a year to advise the instructor of specific training needs for employability of students joining the workforce.</p> <p>To comply with Miss. Admin. Code 7-3: 96.1, State Board Policy Chapter 96, Rule 96.1, and federal code, the District shall ensure that all CTE students have the opportunity to become members and participate in student organization activities related to their instructional programs.</p> <p>To comply with Miss. Admin Code 37-31-205, and federal code, the District shall maintain an active recruitment program and develop/update brochures, flyers, and publications which promote CTE to special populations’ students. All publications require a non-discrimination statement as approved by the state or the District. The District shall provide documentation of sufficient funding to meet the needs of the program. The District shall provide documentation of maintaining positive behavioral support for students through parents and community involvement.</p> <p>To comply with Miss. Admin Code 7-3: State Board Policy Chapter 86, Rule 86.1, Miss. Code Ann. § 37-9-79, and federal code, the District shall provide documentation of coordinating activities leading to program retention and completion. The District shall provide documentation ensuring the Counselor is coordinating the integration of academic and CTE skills by consulting with teachers and other professional staff. The District shall provide documentation of assisting/coordinating with MDE/Office of Career and Technical Education and Workforce Development (OCTEWD) Financial Management and reporting.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to provide documentation that student attainment of secondary school diploma or its recognized equivalent, a proficiency credential in conjunction with a secondary school diploma, or postsecondary degree or credential are being tracked. Examples include, not limited to: graduation/GED, student credentials earned, student placement reports, and tracking systems.</p> <p>The District failed to provide documentation of disbursing funds in accordance with the approved application and program purpose and use of the CTE funding code of 2711 and breakdown of program codes for <i>Carl D. Perkins Career and Technical Education Act of 2006</i> (Perkins IV).</p> <p>The District failed to provide documentation that accurate, current, and complete financial records are maintained in accordance with the MDE financial reporting requirements as listed in the Accounting Manual for School Districts https://www.mdek12.org/OSF/AccountingManual (i.e., Purchases and Payroll for Durant Elementary School and William Dean, Jr. Elementary School are placed in fund 2711. There are no CTE teachers stationed at those locations or providing CTE courses at those schools.)</p> <p>The District failed to provide any documentation that state and federal statutes are followed in procuring equipment, goods, and services.</p> <p>The District failed to provide documentation, including any local policies, that demonstrate controls are in place</p>	<p>The District shall provide documentation of student information, records keeping and review of student records to include poor grades, low attendance, failure to be promoted, and classroom disengagement. The District shall provide documentation of the CTE Counselor serving as a liaison between students and resources and to assist students with opportunities for community service activities. The District shall provide documentation of strengthening parent and public’s knowledge and involvement of CTE programs, events, and activities through the use of media. The District shall provide documentation of complying with response management and participate in crisis/emergency response training.</p> <p>To comply with Miss. Code Ann. § 37-31-1, et seq., Miss. Admin. Code 7-3: 83-96, State Board Policy Chapters 83-96, and federal code, the District shall ensure that all CTE program standards and outcome indicators are met.</p> <p>To comply with Miss. Admin. Code 7-3: 91.1, State Board Policy Chapter 91, Rule 91.1, the District shall develop and maintain a management and control system for facilities that shall include guidelines and procedures in the areas of facilities, standards and specifications, remodeling, construction, acquisition, usage, disposition, and inspection.</p> <p>Contact Stacy Brooks, CTE Lead Auditor, Office of Career and Technical Education, Office of Secondary Education, at SBrooks@mdek12.org or 601.359.2808 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.3.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>to ensure no conflict of interest in awarding contracts or in the procurement of equipment, goods, and services.</p> <p>The District failed to provide annual documentation that: (1) equipment is used in the program or project for which it was acquired; (2) physical inventories of property are complete; and (3) results of the inventory are reconciled with property records as required by 2. C.F.R. §§ 200.311, 200.312, and 200.313.</p> <p>The District failed to provide documentation how loss, damage, and theft of property are documented in police records and investigative reports.</p> <p>The District failed to provide documentation of the following missing equipment:</p> <p>Agriculture CR271 HL1366 HL1367 HL1368 HL1369 HL1370 HL1371 HL1372 HL1373 HL1374 HL1375 HL1376 HL1377 HL1378 HL1379 HL1380</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
HL1381 HL1382 HL1383 HL1384 HL1385 HL1386 HL1387 HL1388 HL1389 HL1390 HL1391 HL1392 HL1393 HL1394 HL1395 HL1397 HL624 HL700 Industrial Maintenance 045847 045850 045858 BW1 BW2 Construction HL1109 HL1243 HL780 HL822 HL834*W HL859		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Health Science HC25 HC55 HC56 HC57 HC72 HC73 HC80 HL1264 HL1322 HL1323 HL1324 HL1325 HL1326 HL1327*W HL1328 HL1331 HL1332 HL586 HL625 HL626 HL687 HL712 HL747 HL752 HL799 HL810 JP1471 JP1473 JP1997</p> <p>Business HC81</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Automotive HC59 HC85 HC86 HL1235 HL1341 HL1414 HL676*W HL690 HL814</p> <p>S.V. Marshall Middle School ICT II HL1088 HL1180 HL1224</p> <p>Counselor HL1424 HL1425 HL1426 HL1438 HL1445</p> <p><u>HCCTC Agricultural and Environmental Science and Technology (AEST), Industrial Maintenance, Construction, Automotive, Health Science, Student Service Coordinator (SSC), Counselor, S. V. Marshall Middle School Cyber Foundations I</u> The District failed to provide documentation of an active advisory committee that meets twice a year. Examples include, but are not limited to: list of advisory committee members and affiliations, advisory committee meeting invitations, sign-in sheets, agendas, and detailed minutes.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>HCCTC Administration, Industrial Maintenance, Construction</u> The District failed to provide documentation ensuring all CTE students (Grades 6 - 12) are given the opportunity to participate in a student organization. Examples include but are not limited to: national student organization membership rosters, district/state conference registrations, PowerPoints, lesson plans, and interest forms.</p> <p><u>HCCTC SSC</u> The District failed to provide documentation of maintaining an active student recruitment program and developing/updating brochures, flyers, and publications which promote CTE to special populations students. All publications require a nondiscrimination statement as approved by the state or District.</p> <p>The District failed to provide documentation of sufficient funding to meet the needs of the program. Examples include, but are not limited to: copies of budget, invoices, and purchase orders.</p> <p>The District failed to provide documentation that the District maintains positive behavioral supports for students through parents and community involvement. Examples include but not limited to: contact logs, sign-in sheets, community service projects and activities, documentation of meetings, invitation to events, and special projects and activities.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>HCCTC Counselor</u></p> <p>The District failed to provide documentation of coordinating activities leading to program retention and completion. Examples include but are not limited to: follow-up information collected from students at the end of the year (EOY), records maintained of completers, educational/career plans and contact information, and assisting students with identification of secondary CTE programs and registration.</p> <p>The District failed to provide documentation ensuring the counselor assists in coordinating the integration of academic and CTE skills by consulting with teachers and other professional staff. Examples include, but are not limited to: periodic review of students' CTE and academic grades, assisting students in selection of appropriate courses, maintaining contact numbers of resources in the community, presentations, and consultations.</p> <p>The District failed to provide documentation of assisting/coordinating with MDE/Office of Career and Technical Education and Workforce Development (OCTEWD) Financial Management and reporting. Examples include but are not limited to: access to student information management system, maintaining student records, and assisting with collection and preparation of documentation for all monitoring visits.</p> <p>The District failed to provide documentation of maintaining student information, record keeping and reviewing student records to include poor grades, low attendance, failure to be promoted, and classroom disengagement.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to provide documentation of the CTE Counselor serving as a liaison between students and resources and to assist students with opportunities for community service activities.</p> <p>The District failed to provide documentation of strengthening parent and public knowledge and involvement of CTE programs, events, and activities using media.</p> <p>The District failed to provide documentation of compliance with response management as prescribed by Miss. Code Ann. § 37-9-79, the Professional Growth System, the American School Counseling Association (ASCA), and participation in crisis/emergency response training. Examples include, but not are limited to: copy of ASCA manual, district emergency handbook, and documentation of participation in local, district, state, and/or national training for emergency/crisis situations.</p> <p><u>HCCTC AEST, Industrial Maintenance, Construction, Automotive, Health Science, S.V. Marshall Middle School Cyber Foundations I</u></p> <p>The District failed to provide documentation of a course syllabus, pacing guide, or calendar.</p> <p>The District failed to provide documentation of up-to-date student competency profiles.</p> <p><u>HCCTC Health Science</u></p> <p>The District failed to provide documentation of receiving/viewing the DSR.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>HCCTC SSC, S.V. Marshall Middle School Cyber Foundations I, Williams-Sullivan Middle School Cyber Foundations I</u></p> <p>The District failed to provide documentation of students having at least one (1) opportunity per year to evaluate the SSC program.</p> <p>The District failed to provide documentation of program specific student evaluations given twice per program.</p> <p><u>HCCTC Administration</u></p> <p>The District failed to provide documentation ensuring the facilities are maintained according to standards for clean, safe, and orderly schools. The roof is leaking and was reported over a year ago. (See also Process Standard 30.)</p>		

Standard 17: The school district is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, *et. seq.*)

REGULATIONS: Evaluation, Reevaluation, & Eligibility (EVAL): 34 C.F.R §300.300(a), §300.300(c), §300.301, §300.303, §300.303(a), §300.304, §300.304(a), §300.304(b)(1), §300.304(2), §300.305, §300.306, §300.306(c), §300.311, Miss. Admin. Code 7-3, State Board Policy Chapter 74, Special Education Eligibility Determination Guidelines

SUMMARY of FINDINGS

- The MDE, Office of Special Education (OSE) reviewed 41 student records in the District to evaluate the District’s compliance with Federal and State evaluation, reevaluation, and eligibility requirements. OSE reviewed eight (8) Evaluation and Eligibility standards. All standards found to have less than 50% compliance are considered systemic noncompliance and shall be addressed through a root cause analysis and development of a Corrective Action Plan.
- The OSE assigned student codes for each student record reviewed during the on-site visit. Student-specific corrective actions related to each finding are individualized and OSE will verify correction through a review of a sample of all files with noncompliance. To protect confidentiality, the students are identified in the Confidential Student Listing. (See Attachment E). This applies to all sections under Process Standard 17.4.
- **The Total Questioned Ccost is approximately \$984,000.00.**

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Eval 1 (50% Compliant) 34 C.F.R. §§300.300 (a) & (c) Seventeen (17) of 34 student records failed to contain evidence that the District followed the requirement to obtain parental consent prior to conducting an initial evaluation or reevaluation. (Students 1, 4, 6, 8, 14, 15, 16, 17, 18, 20, 21, 22, 26, 30, 37, 39, and 40)</p> <p>Eval 2 (40% Compliant) 34 C.F.R. §300.304(a) Twenty-one (21) of 35 student records failed to contain evidence that the District provided notice to the parents</p>	<ul style="list-style-type: none"> • For each instance of noncompliance with a child-specific requirement that is not subject to a specific timeline requirement, for a child who is still within the jurisdiction of the District, the District shall: <ul style="list-style-type: none"> ○ Determine if the District met the requirement but failed to provide documentation to MDE and, if so, submit completed documentation to MDE within 10 days of receipt of this monitoring report; or ○ Convene an IEP meeting to resolve the finding(s) of noncompliance and submit evidence of correction within 60 days of receipt of this report (e.g., 	<p>Within ten (10) days the District shall submit any missing documentation that was not made available to the auditors.</p> <p>Within 60 days of receipt of this report, the District shall correct all individual findings of noncompliance.</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>that described evaluation procedures the District proposed to conduct. (Students 1, 4, 6, 8, 14, 15, 16, 17, 18, 20, 21, 22, 26, 30, 31, 33, 37, 38, 39, 40, and 47)</p> <p>EVAL 3 (47% Compliant) 34 C.F.R. §300.301, § 300.303 Twenty (20) of 38 student records failed to contain evidence that the District ensured that the initial evaluation of the student was conducted within 60 days of receiving parental consent for the evaluation or that a reevaluation was conducted within three (3) years of the most recent evaluation. (Students 1, 8, 9, 11, 12, 14, 15, 16, 17, 18, 20, 21, 22, 26, 27, 30, 37, 35, 39, and 40)</p> <p>EVAL 4 (41% Compliant) 34 C.F.R. §300.304(b)(1), §300.304(2) Twenty-two (22) of 37 student records failed to contain evidence that the District used a variety of assessment tools and strategies (not a single measure or assessment as the sole criterion) to gather relevant functional, developmental, and academic information about the child, including information provided by the parent. (Students 1, 8, 12, 14, 15, 16, 17, 18, 20, 21, 22, 23, 26, 30, 32, 35, 37, 39, 40, 47, 48, and 49)</p> <p>EVAL 5 (39% Compliant) 34 C.F.R. §300.305, §300.306(c) Seventeen (17) of 27 student records failed to contain evidence that the District used existing data (evaluation data and parental input, current classroom based, local or state assessment data, and observations) from a variety of sources (teacher data, parent data, and related services data) to determine continued eligibility for a</p>	<p>the required notes or content from the resulting IEP).</p> <ul style="list-style-type: none"> ● For each standard identified with less than 50% compliance, the District shall complete a root cause analysis with a member of OSE or an OSE approved consultant, then develop and implement a Corrective Action Plan (CAP). Please note both the root cause analysis and the CAP may address multiple standards. ● For each standard identified with less than 50% compliance related to evaluation, reevaluation and eligibility, the District shall provide training on the District's policies and procedures to administrators, special education teachers, speech-language pathologists, psychologists and other appropriate school personnel who are considered members of the Multidisciplinary Evaluation Team (MET) to ensure that child-specific and timeline requirements are met. <ul style="list-style-type: none"> ○ The District shall submit to OSE evidence of trainings including staff sign in sheets, agendas, and training materials. ○ The District shall submit a copy of any updated policies and procedures. ● The District shall ensure ongoing compliance with each requirement and submit quarterly data reports that include the level of compliance for students for whom the standard applied during the quarter (i.e., for all students evaluated or reevaluated during the quarter). The OSE will verify compliance using a new student record sample from that group of students. 	<p>Within 90 days of the receipt of this report, the District shall complete a root cause analysis of systemic noncompliance and develop a Corrective Action Plan in the identified areas of need.</p> <p>Within six (6) months of receipt of this report, the District shall provide training to the appropriate staff and revise the District's policies and procedures in the identified areas of need.</p> <p>The District shall submit data quarterly and OSE staff will conduct subsequent onsite monitoring quarterly to verify correction through the review of additional sample student files and policies and procedures. Subsequent data reports are due to MDE in advance of onsite visits that will take place in:</p> <ul style="list-style-type: none"> ● October 2021

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>reevaluation. (Students 1, 2, 8, 12, 14, 15, 16, 17, 18, 20, 21, 22, 23, 27, 30, 35, 37, 39, and 40)</p> <p>EVAL 6 (36% Compliant) 34 C.F.R. §300.306 Twenty-five (25) of 39 student records failed to contain evidence that the District convened a committee including the parent, to determine whether the child met the criteria to be a child with a disability and needs special education and related services because of the disability upon completion of evaluations and assessments. (Students 1, 3, 8, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 30, 32, 37, 39, 40, and 47)</p> <p>EVAL 7 (32% Compliant) 34 C.F.R. §300.306(c), §300.311, State Board Policy Chapter 74, Rule 74.19 Twenty-six (26) of 38 student records failed to contain evidence that the District appropriately used evaluation and assessment results to determine the student met Mississippi’s criteria for the disability category identified. (Students 1, 5, 7, 8, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 30, 32, 37, 39, 40, 47, 48, and 49)</p> <p>EVAL 8 (13% Compliant) 34 C.F.R. §300.303(a), §300.304, §300.305, §300.306, and Special Education Eligibility Determination Guidelines pp. 303–305 Fourteen (14) of 16 student records failed to contain evidence that the District conducted a reevaluation prior to the child’s 10th birthday for children initially determined to be eligible with a ruling of Developmentally Delayed (DD).</p>		<ul style="list-style-type: none"> • January 2022 • April 2022 • August 2022

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>(Students 1, 8, 13, 14, 15, 16, 17, 18, 21, 22, 30, 37, 39, and 40)</p>		

Standard 17: The school district is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, *et. seq.*)

REGULATIONS: Individualized Education Programs (IEP): 34 C.F.R § 300.101, §300.322(a) and §300.501(b), §300.324(b)(1)(i)(ii)(A–E), §300.324(a)(4), §300.321(a)–(b) and §300.321(a)(7)(e)(1-2)(i-ii), §300.320(a)(1)(i)(2)(i), §300.324(a)(1), §300.320(a)(2), §300.320(a)(2)(ii), §300.320(a)(3), §300.324(a)(2)(i), §300.324(a)(2)(ii), §300.324(a)(2)(iii), §300.324(a)(2)(iv), §300.324(a)(2)(v), §300.320(a)(7), §300.320(a)(4), §300.320(a)(4), §300.320(a)(6)(i), §300.320(a)(4), . §300.320(a)(6)(ii), §300.320(a)(5), §300.106(a), Miss. Admin. Code 7-3, State Board Policy Chapter 74

SUMMARY of FINDINGS

- The OSE reviewed a total of 41 student records in the District to evaluate the District’s compliance with Federal and State Individualized Education Program (IEP), Delivery of Service, Free Appropriate Public Education (FAPE), and the District’s Least Restrictive Environment (LRE) requirements. The OSE reviewed 18 IEP standards. All standards found to have less than 50% compliance are considered systemic noncompliance and shall be addressed through a root cause analysis and development of a corrective action plan.

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>34 C.F.R. §300.101 - Free appropriate public education (FAPE). The District failed to provide evidence demonstrating that all children with disabilities received special education and related service programming as included within the child’s IEP.</p> <p>IEP 1 (85% Compliant) 34 C.F.R. §300.322(a) and §300.501(b) Six (6) of 41 student records failed to contain evidence that the District invited parents to the IEP Committee meeting or include proper documentation of attempts to ensure parental participation. (Students 3, 5, 18, 26, 37, and 39)</p> <p>IEP 2 (76% Compliant) 34 C.F.R. §300.321(a)–(b) and §300.321(a)(7)(e)(1-2)(i-ii)</p>	<ul style="list-style-type: none"> • The District shall submit to OSE reconciled data documenting special education and related services received by each eligible student during the 2019 – 2020 and 2020 – 2021 school years and convene the IEP Committees to determine all compensatory services that will be awarded to students who did not receive special education and related services as directed by their IEPs. • For each instance of noncompliance with a child-specific requirement that is not subject to a specific timeline requirement, for a child who is still within the jurisdiction of the District, the District shall: <ul style="list-style-type: none"> ○ Determine if the requirement was met, but documentation was not provided to OSE and, if so, submit completed documentation to OSE within 10 days of receipt of this monitoring report; or 	<p>Within 45 days of receipt of this report. the District shall submit to OSE individual student data, evidence of IEP Committee meetings including prior written notices documenting determinations of compensatory services, and compensatory services to be provided for each student that did not receive services during the 2019 – 2020 and 2020 – 2021 school years.</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Ten (10) of 41 student records failed to contain evidence that the District ensured the appropriate IEP Committee members participated at the IEP Committee meeting, or for committee members not present, the District failed to provide an excusal form and lacked excused member input. (Students 1, 2, 8, 18, 26, 28, 34, 37, 39, and 40)</p> <p>IEP 3 (51% Compliant) 34 C.F.R. §300.320(a)(1)(i)(2)(i) Twenty (20) of 41 student records failed to contain evidence that the District included a statement of present levels of academic achievement and functional performance, including how the student’s disability affects involvement and progress in the general education curriculum in the IEP. (Students 1, 6, 8, 9, 11, 15, 18, 23, 25, 26, 28, 29, 34, 37, 38, 39, 47, 48, and 49)</p> <p>IEP 4 (51% Compliant) 34 C.F.R. §300.324(a)(1) Twenty (20) of 41 student records failed to contain evidence that the District ensured the IEP Committee considered:</p> <ul style="list-style-type: none"> • the strengths of the student; • the concerns of the parents for enhancing the education of their child; • the results of the initial evaluation or most recent evaluation; and • the academic, developmental, and functional needs of the student. <p>(Students 1, 2, 5, 6, 8, 11, 15, 18, 23, 25, 26, 28, 29, 34, 37, 38, 39, 47, 48, and 49)</p>	<ul style="list-style-type: none"> ○ Convene an IEP meeting to resolve the finding of noncompliance and submit evidence of correction (e.g., the required notes or content from the resulting IEP). • For each standard identified with less than 50% compliance, the District shall complete a root cause analysis with OSE or an OSE approved consultant, then develop and implement a Corrective Action Plan (CAP). Please note both the root cause analysis and the CAP may address multiple standards. • For each standard identified with less than 50% compliance related to Individualized Education Programs (IEP) standards, the District shall provide training within 90 days of completion of the root cause analysis on the District’s policies and procedures to administrators, special education teachers, regular education teachers, speech-language therapists, and related service providers to ensure the provision of FAPE to each child with a disability in accordance with each child’s IEP. The training shall ensure building-level principals, instructional staff, general education teachers, and special education teachers and other IEP Committee members, understand: <ol style="list-style-type: none"> 1. The provision of a FAPE requires special education services and related services provided in accordance with each student’s IEP, assistive technology devices and services included in a student’s IEP are provided, and students with disabilities are afforded the opportunity to participate with their nondisabled peers in all aspects of the general education environment, including non-academic and extracurricular activities 2. The remedy available to individual children when the District fails to ensure the implementation of a student’s IEP and the provision of a FAPE. 	<p>Within 60 days of receipt of this report, the District shall correct individual findings of noncompliance.</p> <p>Within 90 days of the receipt of this report, the District shall complete a root cause analysis of systemic noncompliance and develop a Corrective Action Plan in the identified areas of need.</p> <p>Within six (6) months, the District shall provide training to the appropriate staff and revise the District’s policies and procedures in the identified areas of need.</p> <p>The District shall submit data quarterly and OSE staff will conduct subsequent onsite monitoring quarterly to verify correction through the review of additional sample student files and policies and procedures. Subsequent data reports</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>IEP 5 (64% Compliant) 34 C.F.R. §300.324(a)(2)(i), §300.324(a)(2)(ii), §300.324(a)(2)(iii) Thirteen (13) of 36 student records failed to contain evidence that the District ensured the IEP committee considered special factors including:</p> <ul style="list-style-type: none"> • The use of positive behavioral interventions and supports, and other strategies, to address the behavior of a student whose behavior impedes his/her learning; • The language needs of a child with limited English proficiency, as those needs relate to the child’s IEP; and • The use of Braille in the case of a child who is blind or visually impaired unless the IEP Committee determines, after an evaluation of the child’s reading and writing skills, needs, and appropriate reading and writing media (including an evaluation of the child’s future needs for instruction in Braille or the use of Braille), that instruction in Braille or the use of Braille is not appropriate for the child. <p>(Students 2, 3, 4, 6, 8, 9, 16, 18, 23, 25, 34, 37, and 39)</p> <p>IEP 6 (64% Compliant) 34 C.F.R. §300.324(a)(2)(iv), §300.324(a)(2)(v) Thirteen (13) of 36 student records failed to contain evidence that the District ensured the IEP committee considered special factors including:</p> <ul style="list-style-type: none"> • The communication needs of the child, and in the case of a child who is deaf or hard of hearing, consider the child’s language and communication needs, opportunities for direct communications with peers and professional personnel in the child’s language and communication mode, academic level, and full range of needs, including opportunities for 	<ul style="list-style-type: none"> ○ The District shall submit to OSE evidence of trainings including staff sign-in sheets, agendas, and training materials. ○ The District shall submit a copy of any updated policies and procedures. • The District shall ensure ongoing compliance with each requirement and submit quarterly data reports that include the level of compliance for students for whom the standard applied during the quarter (i.e., for all students whose IEP was developed or revised). The OSE will verify compliance using a new student record sample from that group of students. 	<p>are due to MDE in advance of onsite visits that will take place in:</p> <ul style="list-style-type: none"> • October 2021 • January 2022 • April 2022 • August 2022

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>direct instruction in the child’s language and communication mode; and</p> <ul style="list-style-type: none"> • Whether the child needs assistive technology devices and services. <p>(Students 2 4, 8, 9, 15, 16, 18, 19, 25, 27, 37, 39, and 48)</p> <p>IEP 7 (58% Compliant) 34 C.F.R. §300.320(a)(2)(ii) Seventeen (17) of 40 student records failed to contain evidence that the District ensured each IEP includes measurable annual goals based on content standards for the student’s enrolled grade, including academic and functional goals. (Students 1, 2, 3, 6, 8, 9, 11, 18, 25, 29, 34, 37, 39, 40, 47, 48, and 49)</p> <p>IEP 8 (84% Compliant) 34 C.F.R. §300.320(a)(4) Four (4) of 25 student records failed to contain evidence that the District included benchmarks or short-term objectives for students with disabilities who take alternate assessments aligned to alternate achievement standards in each student’s IEP. (Students 9, 18, 37, and 39)</p> <p>IEP 9 (50% Compliant) 34 C.F.R. §300.320(a)(4) Nineteen (19) of 38 student records failed to contain evidence that the District included program modifications or classroom accommodations in each student’s IEP. (Students 1, 3, 9, 15, 17, 18, 19, 20, 21, 22, 23, 24, 27, 32, 33, 35, 37, 38, and 39)</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>IEP 10 (73% Compliant) 34 C.F.R. §300.320(a)(4) Eleven (11) of 40 student records failed to contain evidence that the District included a statement of supports for school personnel in each student’s IEP. (Students 1, 3, 6, 8, 15, 18, 27, 29, 31, 37, and 39)</p> <p>IEP 11 (73% Compliant) 34 C.F.R. §300.320(a)(6)(i) Nine (9) of 33 student records failed to contain evidence that the District included appropriate accommodations necessary to measure academic achievement and functional performance on state or District-wide assessments in each student’s IEP. (Students 1, 4, 6, 18, 26, 27, 31, 37, and 39)</p> <p>IEP 12 (58% Compliant) 34 C.F.R. §300.320(a)(6)(ii) Eight (8) of 19 student records failed to contain evidence that the District included a statement in each student’s IEP of why the student was unable to participate in the regular assessment and that the IEP committee determined that the student should participate in the regular state or District-wide assessment. (Students 1, 18, 22, 25, 34, 37, 39, and 40)</p> <p>IEP 13 (59% Compliant) 34 C.F.R. §300.320(a)(5) Thirteen (13) of 32 student records failed to contain evidence that the District ensured each IEP contains an explanation of the extent, if any, to which the student will not participate with nondisabled students in the general education classroom and the District ensured that to the maximum extent possible the student with disabilities was educated with nondisabled students. (Students 1, 5, 6, 9, 11, 18, 22, 25, 37, 38, 39, 40, and 47)</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>IEP 14 (83% Compliant) 34 C.F.R. §300.320(a)(7) Seven (7) of 40 student records failed to contain evidence that the District ensured that each IEP contains special education and related services, including location, duration, and frequency. (Students 11, 14, 15, 18, 28, 37, and 39)</p> <p>IEP 15 (43% Compliant) 34 C.F.R. §300.320(a)(3) Twenty-three (23) of 40 student records failed to contain evidence that the District ensured that each student’s progress toward meeting the annual goals was measured and the IEP addresses that periodic report(s) of progress were provided to the student’s parents. (Students 1, 2, 3, 4, 5, 6, 8, 11, 12, 13, 15, 18, 25, 26, 28, 29, 37, 38, 39, 40, 47, 48, and 49)</p> <p>IEP 16 (59% Compliant) 34 C.F.R. §300.324(b)(1)(i)(ii)(A–E) Sixteen (16) of 39 student records failed to contain evidence that the District ensured that each IEP had been reviewed annually at the District and revised to address any and/or all of the following:</p> <ul style="list-style-type: none"> • any lack of expected progress toward annual goals and in the general curriculum; • results of any reevaluation conducted; • information about the child provided to, or by, the parents; and • the child’s anticipated needs or other matters. (Students 1, 2, 8, 9, 11, 13, 15, 18, 25, 26, 34, 37, 38, 39, 40, and 49)		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>IEP 17 (56% Compliant) 34 C.F.R. §300.106(a) Seventeen (17) of 39 student records failed to contain evidence that the District ensured that extended school year services (ESYS) were considered annually for each student with an IEP. (Students 5, 6, 7, 8, 12, 13, 14, 15, 18, 25, 34, 37, 38, 39, 47, 48, and 49)</p> <p>IEP 18 (54% Compliant) 34 C.F.R. §300.324(a)(4) Sixteen (16) of 36 student records failed to contain evidence that the District followed proper procedures to ensure that when an IEP had been modified, correct procedures and notice requirements for making changes to the IEP were followed. (Students 1, 3, 6, 8, 9, 11, 12, 15, 18, 25, 26, 29, 34, 37, 39, and 40)</p>		

Standard 17: The school district is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, *et. seq.*)

REGULATIONS: Secondary Transition (TRAN): 34 C.F.R §300.320(b)(1), §300.43(1)(2)(b), §300.324, §300.320, §300.324, §300.320, §300.320, §300.320, §300.321, §300.322, §300.321

SUMMARY of FINDINGS

- The OSE reviewed 31 student records in the District to evaluate the District’s compliance with Federal and State Secondary Transition requirements. The OSE reviewed seven (7) Transition standards. All standards found to have less than 50% compliance are considered systemic noncompliance and shall be addressed through a root cause analysis and development of a corrective action plan.

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>TRAN 1 (36% Compliant) 34 C.F.R. §300.322(a) and §300.501(b) Eight (8) of 13 student records failed to contain evidence that the District included age-appropriate, measurable postsecondary goals in the areas of training, education, employment, and, as needed, independent living. (Students 1, 3, 14, 19, 22, 25, 31, and 32)</p> <p>TRAN 2 (57% Compliant) 34 C.F.R. §300.321(a)–(b) and §300.321(a)(7)(e)(1-2)(i-ii) Six (6) of 13 student records failed to contain evidence that the District reviewed or updated postsecondary goals annually. (Students 1, 3, 22, 25, 31, and 32)</p> <p>TRAN 3 (31% Compliant) 34 C.F.R. §300.320(a)(1)(i)(2)(i) Eight (8) of 12 student records failed to contain evidence that the District based transition postsecondary goals on age-appropriate transition assessment. (Students 1, 2, 3, 14, 22, 25, 31, and 32)</p>	<ul style="list-style-type: none"> • For each instance of noncompliance with a child-specific requirement that is not subject to a specific time-line requirement, for a child who is still within the jurisdiction of the District, the District shall: <ol style="list-style-type: none"> 1. Determine if the requirement was met, but documentation was not provided to MDE and, if so, submit completed documentation to MDE within 10 days of receipt of this monitoring report; or 2. Convene an IEP meeting to resolve the finding of noncompliance and submit evidence of correction (e.g., the required notes or content from the resulting IEP). • For each standard identified with less than 50% compliance, the District shall complete a root cause analysis with MDE, OSE or an MDE, OSE approved consultant, then develop and implement a Corrective Action Plan (CAP). Please note both the root cause analysis and the CAP may address multiple standards. • For each standard identified with less than 50% compliance related to Secondary Transition, the District shall provide training within 90 days of completion of 	<p>Within 60 days of the receipt of this report, the District shall correct individual findings of noncompliance.</p> <p>Within 90 days of the receipt of this report, the District shall complete a root cause analysis of systemic noncompliance and develop a Corrective Action Plan in the identified areas of need.</p> <p>Within six (6) months, the District shall provide training to the appropriate staff and revise the District’s policies and procedures in</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>TRAN 4 (43% Compliant) 34 C.F.R. §300.324(a)(1) Seven (7) of 13 student records failed to contain evidence that the District included transition services that would reasonably enable the student to meet his or her goals (Students 1, 3, 14, 22, 25, 31, and 32)</p> <p>TRAN 5 (38% Compliant) 34 C.F.R. §300.324(a)(2)(i), §300.324(a)(2)(ii), §300.324(a)(2)(iii), §300.324(a)(2)(iv), §300.324(a)(2)(v) Seven (7) of 12 student records failed to contain evidence that the District included courses of study that would reasonably enable the student to meet his or her postsecondary goals in transition services. (Students 1, 3, 14, 22, 25, 31, and 32)</p> <p>TRAN 6 (29% Compliant) 34 C.F.R. §300.320(a)(2) Ten (10) of 13 student records failed to contain evidence that the District invited the student to the IEP meeting. (Students 1, 2, 3, 16, 17, 19, 22, 25, 31, and 32)</p> <p>TRAN 7 (54% Compliant) 34 C.F.R. §300.320(a)(2)(ii) Six (6) of 12 student records failed to contain evidence that the District invited agency representatives to the IEP meeting, when appropriate. (Students 1, 2, 3, 25, 31, and 32)</p>	<p>the root cause analysis on the District’s policies and procedures to relevant staff to ensure that child-specific and timeline requirements are met.</p> <ul style="list-style-type: none"> ○ The District shall submit to MDE, OSE evidence of trainings including staff sign-in sheets, agendas, and training materials. ○ The District shall submit a copy of any updated policies and procedures. <ul style="list-style-type: none"> • The District shall ensure ongoing compliance with each requirement and submit quarterly data reports that include the level of compliance for students for whom the standard applied during the quarter (i.e., for all students that require a transition plan and whose transition plan was reviewed as part of the IEP process). The department will verify compliance using a new student record sample from that group of students. 	<p>the identified areas of need.</p> <p>The District shall submit data quarterly and OSE staff will conduct subsequent onsite monitoring quarterly to verify correction through the review of additional sample student files and policies and procedures. Subsequent data reports are due to MDE in advance of on-site visits that will take place in:</p> <ul style="list-style-type: none"> • October 2021 • January 2022 • April 2022 • August 2022

Standard 17: The school district is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, *et. seq.*)

REGULATIONS: Early Childhood Special Education (ECSE): 34 C.F.R §300.114, §300.124, §300.101(b), §300.124(c)

SUMMARY of FINDINGS

- The OSE reviewed three student records in the District to evaluate the District’s compliance with Federal and State Early Childhood Special Education requirements. The OSE reviewed one (1) Early Childhood Special Education standard. All standards found to have less than 50% compliance are considered systemic noncompliance and shall be addressed through a root cause analysis and development of a corrective action plan.

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTIONS	TIMELINE
<p>ECSE 1 (57% Compliant) 34 C.F.R. §300.114</p> <p>One (1) of three (3) student records failed to contain evidence that the District determined the appropriate LRE placement annually and that the District accurately reported educational placements for children ages 3-5 reported to , OSE. (Student 4)</p>	<ul style="list-style-type: none"> • For each instance of noncompliance with a child-specific requirement for a child who is still within the jurisdiction of the District, the District shall: <ol style="list-style-type: none"> 1. Determine if the requirement was met, but documentation was not provided to MDE and, if so, submit completed documentation to MDE within 10 days of receipt of this monitoring report; or 2. Convene an IEP meeting to resolve the finding of noncompliance and submit evidence of correction (e.g., the required notes or content from the resulting IEP). 	<p>Within 60 days of the receipt of this report, the District shall correct individual findings of noncompliance.</p>

Standard 17: The school District is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, et. seq.)

REGULATIONS: Policies and Procedures: 34 C.F.R § 300.201

SUMMARY of FINDINGS

- The OSE reviewed the following District Policies: District Assurances for Students with Disabilities, Individualized Education Program/Plan, Re-evaluation of Students with Disabilities, Speech-Language Screening, Instructional Services, Promotion and Retention, Student Conduct, Suspension, and Expulsion.

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>34 C.F.R. §300.201 - Consistency with State policies. The OSE could not complete its review of the District's procedures because the OSE could not verify if the District adopted the procedures submitted to OSE based on the following: The District only submitted procedures for Child Find, and these procedures contained the name of another school district (Prentiss County School District). While a district may adopt MDE procedures for implementation as stated in the District's policy, the District failed to include evidence of the procedures.</p>	<p>Review and revise policies and procedures for all areas identified under 34 C.F.R § 300.201.</p> <p>The District shall submit to OSE evidence that all policies and procedures have gone through applicable public hearing and have been approved by the school board, if required, prior to adoption.</p>	<p>Within six (6) months of receipt of this report, the District shall review and revise the District's policies and procedures in the identified areas of need.</p>

Standard 17: The school district is compliant with State and/or Federal requirements for the following programs:

17.4: Special Education *Individuals with Disabilities Education Act (IDEA)* (20 U.S.C §§ 1400, *et. seq.*); Miss. Code Ann. §§ 37-23-1 through 37-23-9; State Board Policy Chapter 74, Rule 74.19

REGULATIONS: 2 C.F.R §200.302; 2 C.F.R § 200.313(d)(1) & (d)(2); 2 C.F.R §200.334; 2 C.F.R § 200.508; 2 C.F.R §200.318; 34 C.F.R §300.302; 34 C.F.R §300.203; 34 C.F.R §300.133; *Accounting Manual for School Districts* (<https://www.mdek12.org/OSF/Accounting-Manual>); and *Mississippi Public School Asset Management Manual* (<http://www.osa.state.ms.us/documents/property/PublicSchMan08.pdf>)

SUMMARY of FINDINGS

- The OSE conducted fiscal monitoring activities to evaluate the District’s compliance with the implementation of Federal IDEA and State special education fiscal requirements. Ten (10) fiscal indicators were reviewed, and the results are presented below. Standards include cost principles and expenditures, time and effort, IDEA fiscal requirements, inventory management, contracts and procurement, fiscal record retention, financial management system, financial audits, and written fiscal policies and procedures.
- The OSE assigned numerical codes for each employee cited in this report. To protect confidentiality, the employees are identified in the Confidential Employee Listing. (See Attachment F). This applies to all sections under Process Standard 17.4.

The District is NONCOMPLIANT with Process Standard 17.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Section 2 – Cost Principles and Expenditures <u>Background</u> The District's financial management systems shall be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to federal statutes, regulations, and the terms and conditions of the federal award.</p> <p><u>Finding #1</u> 2 C.F.R. §200.302 Financial Management for Allowability of Cost The OSE could not determine allowability of certain costs charged to IDEA funds 2610 and 2620. The OSE identified the following discrepancies between the detailed expenditures reports for IDEA funds 2610 and 2620 submitted by the District and the expenditure totals requested for reimbursement in MCAPS:</p>	<p><u>Finding #1: Required for Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall put procedures in place to ensure that staff are trained to accurately track and generate appropriate expenditures reports in an excel format. Staff shall be able to generate reports with detailed and itemized transactions of total expenditures that can be reconciled to the amounts requested for reimbursement in MCAPS. The District shall submit its procedures and evidence of staff training to MDE.</p> <p>Additionally, the District shall reconcile the differences between the amount reported in the District’s internal detailed expenditures reports for FY19 fund 2610 and 2620 and FY20 fund 2610 and 2620. The District shall submit to MDE updated detailed expenditures reports with</p>	<p>The District shall develop a corrective action plan (CAP) with timelines approved by the District Superintendent and School Board within 30 days of receipt of this report and submit it to the MDE Office of Special Education (OSE). If not received within 30 days, MDE OSE shall impose additional sanctions or special conditions on the grant.</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>FY20: Fund 2610 (See Attachment G)</p> <p>FY20: Fund 2620 (See Attachment G)</p> <p>FY19: Fund 2610 (See Attachment G)</p> <p>FY19: Fund 2620 (See Attachment G)</p> <p>Effect of Finding The inability to provide accurate reports limited the OSE’s ability to monitor and ensure that costs charged to funds 2610 and 2620 were allowable under IDEA. This increases the risk of charging unallowable costs to IDEA funds.</p> <p><u>Finding #2</u> 34 C.F.R §300.302 - Use of IDEA Funds The following invoices submitted for review failed to include an adequate description or enough information to determine whether the expenses are allowable:</p> <p>For FY21 Fund 2610 (See Attachment G)</p> <p>For FY20 Fund 2620 (See Attachment G)</p> <p>Effect of Finding The inability to document or justify that a cost charged to an IDEA Part B federal award was allowable under IDEA increases the risk of the inappropriate use of IDEA funds or payment of unallowable activities.</p> <p><u>Background</u> IDEA Part B federal awards shall be used only to pay the excess costs of providing special education and related services to children with disabilities.</p>	<p>amounts that are reconciled to the amounts reported in the MCAPS.</p> <p>The District shall also submit subsequent reports for FY21 fund 2610 and 2620 in excel format demonstrating that the total detailed expenditure reports match the amounts requested for reimbursement through MCAPS.</p> <p>If the District is not able to submit the required reports, it may be required to pay back the amounts requested and reimbursed through MCAPS that cannot be reconciled with the detailed reports.</p> <p><u>Finding #2: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall put internal controls and procedures in place to determine allowability of costs under IDEA and ensure that all expenditures are properly documented in the electronic system of record. The District shall submit written procedures used to determine allowability of costs under IDEA (See Finding 22).</p> <p>The District shall submit to MDE a written explanation of how these expenditures were necessary, reasonable, and allocable to the special education program. If such explanation does not demonstrate allowability, the \$26,171.79 cost will be disallowed.</p> <p><u>Finding #3: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall put internal controls and procedures in place to ensure all expenses are properly documented.</p> <p>The District shall submit to MDE a written explanation of how this payment is an excess cost of providing special education or related services. If such explanation does not</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Finding #3</u> 34 C.F.R §300.302 - Use of IDEA Funds The District failed to provide an explanation describing why the District paid expenditures out of special education funds rather than the District general education fund. (See Attachment G for details.)</p> <p>The inventory list indicated that the Chromebooks are in the library which implies that the Chromebooks are used for general education purposes.</p> <p>Effect of Finding The inability to document or justify that a cost charged to an IDEA Part B federal award was an excess cost of providing special education and related services increases the risk of the inappropriate use of IDEA funds or payment of unallowable activities.</p> <p><u>Background</u> The District's financial management system shall be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according with federal statutes, regulations, and the terms and conditions of the federal award.</p> <p><u>Finding #4</u> 2 C.F.R §200.302 - Financial Management for Allowability of Costs The detailed expenditures report in excel submitted for FY20 did not include all expenditures. The OSE could not locate invoices submitted for review in the detailed expenditures report provided by the District. (See Attachment G for details.)</p>	<p>demonstrate allowability, the \$19,260.00 cost will be disallowed.</p> <p><u>Finding # 4: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall put procedures in place to ensure that staff are trained to generate appropriate expenditures report in an excel format. Staff shall be able to generate reports with detailed and itemized transactions that can be reconciled to the total expenditures' amount. The District shall submit a report in excel format showing the itemized transactions referenced in the finding as evidence that proper training has been implemented.</p> <p><u>Finding #5: Required Corrective Action Plan</u> The District shall submit to MDE the supporting documentation of the transactions randomly selected by the reviewer. If such documentation is not provided, the total \$27,035.90 will be disallowed.</p> <p><u>Finding #6: Required Corrective Action Plan</u> The District shall submit to MDE supporting documentation for each reimbursement request demonstrating expenditures incurred for the amounts included. If the documentation does not exist, the difference between the amount requested and YTD expenditures will be disallowed.</p> <p>Additionally, the District shall implement procedures to ensure that staff are trained to accurately track and generate appropriate expenditures reports in an excel format. Staff shall be able to generate reports with detailed and itemized transactions of total expenditures that can be reconciled to the amounts requested for reimbursement in MCAPS. Once policies and procedures are implemented, the District shall also submit subsequent documentation of</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Effect of the Finding The inability to trace payments to reports generated from the District’s financial management system limited the OSE’s ability to monitor and ensure that costs charged to funds 2610 and 2620 were allowable under IDEA. This increases the risk of charging unallowable costs to IDEA funds. The consequence of this effect is that any unallowable cost charged to IDEA subgrants shall be repaid to the federal government.</p> <p><u>Finding #5</u> 2 C.F.R §200.302 - Financial Management for Allowability of Costs The District failed to submit supporting documentation for the following expenditures randomly selected by the reviewer to determine allowability of costs.</p> <p>For FY20 Fund 2610 (See Attachment G)</p> <p>For FY20 Fund 2620 (See Attachment G)</p> <p>For FY19 Fund 2610 (See Attachment G)</p> <p>Effect of the Finding The inability to provide supporting documentation of selected transactions limited the MDE’s ability to monitor and ensure that costs charged to funds 2610 and 2620 were allowable under IDEA. This increases the risk of charging unallowable costs to IDEA funds. The consequence of this effect is that any unallowable cost charged to IDEA subgrants shall be repaid to the federal government.</p> <p><u>Background</u> The financial management system of the District shall provide records that adequately identify the source and application of funds for federally-funded activities. These</p>	<p>YTD expenditures for three (3) subsequent reimbursement requests demonstrating compliance.</p> <p><u>Finding #7: Required Corrective Action Plan</u> The District shall submit to the MDE a description and invoices of all costs coded to function code 1105. If documentation is not available, the amount of \$4,330.24 will be disallowed.</p> <p>The District shall also submit an updated detailed expenditures report for fund 2610 and 2620 for the current year showing that function code 1105 is no longer in use.</p> <p><u>Finding #8: Required Corrective Action Plan</u> The District shall submit to the OSE all documents referenced in the finding as evidence of compliance. The documents will be used to document allocability of the percentage of salary charged to IDEA funds 2610 and 2620. If such documentation is not provided, the total of \$154,889.00 salaries and benefits charged for the employees identified in the findings in FY19 and FY20 will be disallowed.</p> <p><u>Finding #9: Required Corrective Action Plan</u> The District shall submit to the OSE an updated gross payroll report that includes the employee identified in the finding as being paid with IDEA funds 2610/2620 or provide an explanation if such report does not exist. In addition, the District shall provide an explanation to why the certification for the employee identified in the finding covered the entire fiscal year. If the requested evidence is not available, the District shall develop a written plan to determine action to correct the non-compliance issue for future fiscal years.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>records shall contain information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.</p> <p><u>Finding #6</u> 2 C.F.R §200.302 - Financial Management The District failed to submit supporting documentation for reimbursement requests that reconcile with the amount requested from MCAPS: Amount \$96,217.76 requested on July 10, 2020: supporting documentation shows YTD expenditures of \$1,276.06 Amount \$8,645.55 requested on September 9, 2020: supporting documentation shows YTD expenditures of \$23,313.76 Amount \$301,129.74 requested on December 31, 2020: supporting documentation shows YTD expenditures of \$368,764.62</p> <p>Effect of Finding The inability to provide requested documentation supporting reimbursement requests limited the MDE’s ability to monitor and ensure that reimbursements requested by the District for funds 2610 and 2620 were for obligated expenditures in accordance with state and federal requirements.</p> <p><u>Background</u> Each District shall expend and account for the federal award in accordance with state laws and procedures for expending and accounting for state funds.</p> <p><u>Finding #7</u> 2 C.F.R §200.302 Accounting of Federal Awards The FY19 detailed expenditure report submitted by the District for fund 2620 included the use of function code 1105</p>	<p><u>Finding #10: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall implement procedures to ensure that expenditures are properly documented and can be subsequently retrieved to verify the purchasing approval process and allowability.</p> <p>The District shall submit to the MDE documentation for the transactions from the detailed expenditures report submitted for fund 1130 listed in the finding. If the document does not exist, the District shall submit to the MDE a written explanation and plan that will ensure that documentation of expenditures will be properly maintained.</p> <p>In addition, the District shall submit an updated detailed expenditures report for fund 1130 with totals that can be reconciled to the maintenance of effort threshold amounts for FY19 and FY20.</p> <p><u>Finding #11: Required Corrective Action Plan</u> If the private school, after timely and meaningful consultation with the District, declined funds for the provision of equitable services, the District shall submit documentation or evidence of the meaningful consultation. If documentation does not exist, the District shall submit to the MDE a written explanation and plan that will ensure that requirements related to expending the required proportionate share amount will be met in the future.</p> <p><u>Finding #12: Required Corrective Action Plan</u> The District shall submit to MDE supporting documentation of expenditures related to private school proportionate share. If such documentation does not exist, the \$4,150 cost will be disallowed.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>for expenditures totaling \$4,330.24. Function code 1105 is not allowable under IDEA.</p> <p>Effect of the Finding The inaccurate coding of the function code negatively impacts the reliability of the financial reporting to the MDE.</p> <p>Section 2–Time and Effort Background Time and Effort records shall be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; be incorporated into the official records of the District.</p> <p>Finding #8 2 C.F.R §200.430 - Compensation - personal services. The District failed to submit the requested supporting documentation listed below to determine allowability of salaries and benefits charged to the IDEA federal grants:</p> <ul style="list-style-type: none"> • Employee Full Time Equivalent (FTE) list showing the percentage of salaries paid per funding source for all employees compensated with funds 2610, 2620, and 1130; • Semi-annual certifications or Personnel Activity Reports (PARs) for the following employees randomly selected for testing for FY20: (Employees 1, 2, 3 and 4); • A list of employees who work partially between the special education program and other non-special education activities or programs; and • The job description of Employees 5, 6, and 7. 	<p><u>Finding #13: Required Corrective Action Plan</u> The District shall submit documentation of MDE’s prior approval of the equipment referenced in the finding as evidence. If such documentation does not exist, the District shall provide an explanation.</p> <p><u>Finding #14: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall submit evidence of its most current physical inventory of property. If documentation is not available, the District shall conduct a physical inventory of property and submit evidence of the inventory and reconciled results including all required criteria to MDE. The District shall also conduct a training on property management requirements to relevant staff and submit evidence of training to MDE.</p> <p><u>Finding #15: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall implement internal controls and procedures to verify that invoices submitted are in accordance with terms and conditions of contracts in place. The District shall submit a written revised policy as evidence of implementation of the corrective action plan.</p> <p><u>Finding #16: Required Corrective Action Plan</u> The District shall submit a copy of the contract with MEDLINE. If such contract does not exist, the District shall submit a written plan and procedure that will ensure that documentations associated with contracts are retained in accordance with fiscal record retention requirements.</p> <p><u>Finding #17: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall revise its record retention policy to match the federal requirements of three (3) years from the date of the submission of the final report. The District shall submit a</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Effect of Finding The inability to adequately document time and effort allocable to the IDEA Part B federal grant increases the risk of using IDEA funds to pay for salaries and benefits unallowable under the IDEA grant.</p> <p><u>Finding #9</u> 2 C.F.R §200.430 - Compensation - personal services Employee 8 completed a semi-annual certification but was not included in the gross payroll reports submitted by the District. In addition, the semi-annual certification submitted for Employee 9 covered the entire year instead of being completed semi-annually.</p> <p>Effect of Finding The inadequate documentation of time and effort allocable to the IDEA Part B federal grant increases the risk of noncompliance with state and federal requirements and increases the risk of using IDEA funds to pay for salaries and benefits unallowable under the IDEA grants.</p> <p>Section 4 – IDEA Specific Requirements <u>Background</u> The OSE shall determine that the District spends, for the education of children with disabilities, the same amount, as the District spent for that purpose from the same source for the most recent fiscal year for which information is available.</p> <p><u>Finding #10</u> 34 C.F.R §300.203 Allowability of Maintenance of Effort Costs The District failed to submit supporting documentation for payments that the OSE randomly selected, as evidence that proper documentation was completed and maintained for</p>	<p>copy of the revised policy as evidence of the implementation of the corrective action plan and a GAN for each open federal award.</p> <p><u>Finding #18: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall implement internal controls and procedures to ensure that all IDEA grants awarded and budgeted for are accurately captured within its internal accounting system based on what is approved in its MCAPS Funding Application.</p> <p>The District shall submit to MDE a written procedure that will be implemented to ensure that the budget within its internal account system aligns with what is submitted in its MCAPS Funding Application. The District shall also submit to the MDE a Budget versus Expenditures report for FY21 including all budgeted amounts that reflect what was approved in its FY21 MCAPS Funding Application, as evidence of the implementation of corrective action.</p> <p><u>Finding #19: Required Corrective Action Plan</u> The District is required to submit its Schedule of Findings from the District’s most recent (FY19 or FY20) external audit, as evidence of compliance with federal requirements or submit a written explanation as to why the requested documentation is not available.</p> <p><u>Finding #20: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall develop a record retention policy to match the federal requirements of three (3) years from the date of the submission of the final report. The District shall submit a copy of the policy and procedure as evidence of the implementation of corrective action.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>purchases made with state special education (fund 1130) funds. (See Attachment G for details.)</p> <p>Effect of the Findings The inability to provide requested detailed expenditures reports, purchase orders, invoices, or other documentation limits the MDE’s ability to monitor and ensure the reliability of expenditures charged to state special education funds and reported in maintenance of effort.</p> <p><u>Background</u> Each District shall budget and expend a proportionate share of IDEA Part B section 611 and 619 funds for the provision of equitable services to parentally-placed private school students with disabilities as defined under 34 C.F.R §300.133.</p> <p><u>Finding #11</u> 34 C.F.R §300.133 – Expenditures & 34 C.F.R §300.302 Use of IDEA Funds In FY20, the private school proportionate share budget for fund 2620 was \$630.64 and \$8,877 for fund 2610. In FY19, the private school proportionate share budget for fund 2610 was \$11,685.66 and \$536.42 for fund 2620. However, for FY20 the District failed to request a reimbursement in MCAPS or provide documentation showing that the District used the minimum proportionate share amount for the provision of equitable services.</p> <p>Effect of the Findings The lack of documentation and evidence limited the OSE’s ability to monitor and ensure that proportionate share expenditures were incurred for the purpose of providing equitable services to parentally-placed private school students with disabilities. This increases the risk of the misuse of private school funds.</p>	<p><u>Finding #21: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall develop a policy that includes all federal and state conflict-of-interest requirements.</p> <p>The District shall submit a copy of the revised policy as evidence of the implementation of corrective action.</p> <p><u>Finding #22: Required Corrective Action Plan</u> To mitigate the risk of noncompliance, the District shall develop a policy and procedure in compliance with 34 C.F.R §300.202 and 2 C.F.R. §200.403 to ensure the allowable use of funds under IDEA.</p> <p>The District shall submit a copy of the revised policy as evidence of the implementation of the corrective action plan.</p> <p>Contact Robin Lemonis, Executive Director, Office of Special Education at RLemonis@mdek12.org or 601.359.3498 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.4.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Finding #12</u> 34 C.F.R §300.133 – Expenditures & 34 C.F.R §300.302 Use of IDEA Funds In FY19, the private school proportionate share total expenditures reported in MCAPS was \$4,150. However, the District did not submit supporting documentation related to the costs.</p> <p>Effect of the Findings The lack of supporting documentation of expenditures related to private school proportionate share limited the MDE’s ability to determine whether the private school proportionate share amount was spent on allowable services and activities.</p> <p>Section 5 – Inventory Management System <u>Background</u> It is the responsibility of the District to maintain an inventory management system that meets requirements to ensure that property records are maintained, a physical inventory of property is conducted, and a control system is developed to ensure adequate safeguards.</p> <p><u>Finding #13</u> 2 C.F.R §200.313 – Equipment (d)(1) The District failed to provide supporting documentation of prior approval received from MDE for the following equipment purchase: Bus purchase on 02/24/2016 Asset No 0000000343: \$26,100 Bus purchase Asset No 0000000344: \$54,900.</p> <p>Effect of the Finding The inability of the District to submit requested documentation limits limited the MDE’s ability to ensure equipment purchases follow federal and state requirements.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Finding #14</u> 2 C.F.R §200.313 – Equipment (d)(2) The District failed to submit evidence demonstrating when the last physical inventory of property took place.</p> <p>Effect of the Findings The inability of the District to submit requested documentation implies a noncompliance with federal requirements to conduct a physical inventory of property and reconcile results with property records at the District once every two (2) years.</p> <p>Section 6 – Contract and Procurement <u>Background</u> Each District shall have and use documented procurement procedures, consistent with State and local laws and regulations for the acquisition of property or services required under a federal award or subaward.</p> <p><u>Finding #15</u> 2 C.F.R §200.318 Procurement with Federal Awards The contract between the District and Rosemont Consulting failed to include a clause for evaluation services at \$675.00 per student as referenced in invoice #2697 for \$4,725.00. The District failed to submit requested documentation demonstrating that the District included the service provided as a provision within the contractual agreement.</p> <p><u>Finding #16</u> The District failed to provide a signed contract with MEDLINE for FY20.</p> <p>Effect of the Findings The inability of the District to submit requested documentation increases the risk of noncompliance with federal procurement requirements.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Section 7 – Fiscal Record Retention</p> <p><u>Background</u> It is the responsibility of the District to retain financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a Federal award for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.</p> <p><u>Finding #17</u> 2 C.F.R §200.334 - Fiscal records retention The District failed to submit a Grant Award Notification (GAN) or associated invoice from FY16 due to the consolidation of the District in FY19. The OSE requested the District submit its GAN and a copy of an invoice from FY19. The District failed to provide requested documentation.</p> <p>Effect of the Findings The inability of the District to submit requested documentation increases the risk of noncompliance with federal requirements as staff not familiar with the requirement might delete, remove, or destroy records that shall be maintained.</p> <p>Section 8 – Financial System Review</p> <p><u>Background</u> The financial management system of each non-federal entity shall provide a comparison of expenditures with budget amounts for each Federal award.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Finding #18</u> 2 C.F.R §200.302 Financial management The Budget versus Expenditures Report submitted by the District included the following discrepancies: Fund 2610 in FY20: MCAPS Budget Amount: \$926,060.84 District Budget report shows \$775,877.</p> <p>Fund 2620 in FY20: MCAPS Budget Adjusted Allocation: \$33,606.24 (Initial Total Allocation: \$61,926.55) District Budget report: \$3,350.</p> <p>Effect of the Finding The documentation submitted to OSE failed to demonstrate that all IDEA federal awards received by the District were correctly documented and budgeted in accordance with what was submitted by the District in its MCAPS Funding Application used to determine eligibility for IDEA federal grants.</p> <p>Section 9 – Financial Audits <u>Background</u> It is the responsibility of District management to comply with audit standards of non-federal entities expending Federal awards through the participation in audit requirements.</p> <p><u>Finding #19</u> 2 C.F.R §200.508 - Auditee responsibilities The District failed to produce its Schedule of Findings from the District’s most recent audit.</p> <p>Effect of the Findings The inability of the District to submit required evidence of its Schedule of Findings from the most recent external audit or to demonstrate that it took necessary corrective action on</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>audit findings diminishes the State’s ability to ensure that the District is compliant with federal audit requirements.</p> <p>Section 10 – Written Fiscal Policies and Procedures</p> <p><u>Background</u> It is the responsibility of District management to develop, approve, and implement policies and procedures required to be in writing under the uniform grant guidance. The uniform grant guidance specifically identifies the following requirements:</p> <p><i>Procedures:</i> Cost Principles - 2 C.F.R §200 Subpart E Written Cash Management Procedure – 2 C.F.R. §200.302(b)(6) & §200.305 Written Allowability Procedures – 2 C.F.R §200.302(b)(7) Written Procurement Procedures – 2 C.F.R. §200.319(c) Time and Effort - 2 C.F.R. §200.430.</p> <p><i>Policies:</i> Written Conflicts of Interest Policy – 2 C.F.R §200.318(c) Fiscal records retention – 2 C.F.R §200.334 Written Travel Policy – 2 C.F.R §200.474(b).</p> <p><u>Finding #20</u> 2 C.F.R §200.334 - Fiscal records retention The District failed to submit policies and procedures indicating the minimum records retention of three (3) years after a grant is closed.</p> <p><u>Finding #21</u> 2 C.F.R §200.318 - General procurement standards The policies and procedures submitted by the District failed to include a conflict-of-interest policy. Each non-federal entity shall maintain written standards of conduct covering</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.</p> <p><u>Finding #22</u> 34 C.F.R §300.202 - Use of amounts & 2 C.F.R. §200.403 - Factors affecting allowability of costs The policies and procedures submitted by the District failed to include IDEA-specific requirements used to determine the allowability of costs incurred using IDEA funds. The procedures submitted pertain to all federal programs.</p> <p>Effect of the Findings The lack of written policies and procedures as required by the Uniform Grant Guidance increases the risk of ineffective coordination of the federal grant activities by responsible staff which can negatively impact the implementation of the federal program, especially during transition between staff.</p>		

Standard 17: The school district is in compliance with state and/or federal requirements for the following programs:

- 17.5: Child Nutrition**
- 17.5.1: School Wellness Policy**

REGULATIONS: Miss. Code Ann. § 37-11-7, Miss. Admin. Code 7-3: 17.1, 17.2, 17.4, 17.7 and 17.9, State Board Policy Chapter 17, Rules 17.1, 17.2, 17.4, 17.7, and 17.9, and Federal Code

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District for Process Standard 17.5: one (1) elementary school, S. V. Marshall Elementary School.
- The MDE reviewed district level documentation for Process Standards 17 and 17.5.
The MDE reviewed documentation for Process Standard 17.5.1 for the following schools within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S.V. Marshall Elementary School, William Dean, Jr. Elementary School; two (2) middle schools, S.V. Marshall Middle School, Williams-Sullivan Middle School, and one (1) high school, Holmes County Central High School.

The District is **COMPLIANT** with Process Standard 17.5.1.
The District is **NONCOMPLIANT** with Process Standards 17 and 17.5.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>District-Level</u></p> <ul style="list-style-type: none"> ○ The District improperly held USDA Child Nutrition reimbursements. July and August 2020 reimbursements were not deposited into the Child Nutrition fund until September 30, 2020. ○ The District failed to have accurate financial records for MDE to review the net cash resources. ○ The District failed to reconcile “Due to” and “Due from” ledgers indicating loans to and from the non-profit school food service account at the end 	<p>Pursuant to 7 CFR 210.14 (a) (Non-Profit Food Service), and 7 CFR 210.19(a)(1) (assurance of compliance for finances) Local Education Agencies must comply with State and Federal limitations for the use of cafeteria funds and must meet the requirements for nonprofit school food service expenditures. If using Child Nutrition Program (CNP) funds for other purposes, the District shall follow requirements outlined in USDA Policies 210.14-05 (Misuse of Program Funds) and 210.14-06 (Interest Earned on School Food Service Funds) and the Mississippi Department of Education’s Policy and Procedure Manual for Mississippi Child Nutrition</p>	<p>Immediate and ongoing</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>of the 2019 – 2020 school year. The ledgers were not reconciled as of April 4, 2021.</p> <p><u>S. V. Marshall Elementary School</u> <u>Health and Sanitation</u></p> <ul style="list-style-type: none"> • S.V. Marshall Elementary School had excessive inventory on hand. The freezer, cooler, and dry storage had excessive inventory in each location. • S.V. Marshall Elementary School failed to keep up-to- date temperature logs to demonstrate foods were stored safely. The School failed to maintain current dry storage temperature logs. The most recently completed temperature logs were for February 2021. The school failed to have any logs for March or April as of the review date, April 4, 2021. <p><u>Meal Counting and Claiming</u></p> <ul style="list-style-type: none"> • S.V. Marshall Elementary School failed to implement required meal counting and claiming procedures. School staff were recording Second Meals served during lunch as First Meals which may lead to reimbursement for ineligible meals. • MDE could not verify that all meals served were received by eligible children, specifically those meals served via bus delivery. The District failed to provide any documentation to demonstrate that that meals delivered to adults went to eligible students. <p><u>Meal Pattern</u></p> <ul style="list-style-type: none"> • Meals served to students failed to contain all required components, specifically milk. Auditors 	<p>Programs (11-20 and 11-21). The District shall immediately cease the practice of holding CNP funds. Any interest accrued should immediately be turned over to Child Nutrition.</p> <p>In accordance with 7 CFR 210.19(a)(1) (assurance of compliance for finances) School Food Authorities (SFAs) shall comply with the requirement to account for all revenues and expenditures. Furthermore, 7 CFR Part 210.14 (b) (Net Cash Resources), requires the SFA to limit net cash resources to an amount that does not exceed three (3) months average expenditures. Financial controls shall be strengthened and the SFA shall maintain accurate account accounting systems so that MDE can ensure compliance with all applicable regulations.</p> <p>If using Child Nutrition Program (CNP) utilizes funds for other purposes, the District shall follow requirements outlined in USDA Policies 210.14-05 (Misuse of Program Funds) and 210.14-06 (Interest Earned on School Food Service Funds) and the Mississippi Department of Education’s Policy and Procedure Manual for Mississippi Child Nutrition Programs (11-20 and 11-21). The district shall begin following all applicable procedures for internal loans, including approval by the MDE Office of Child Nutrition.</p> <p>In accordance with 7 CFR 210.13(c)(2)(d), School Food Authorities (SFA) should ensure that facilities for the storage of food products should safeguard against theft, spoilage, and other loss. The SFA should conduct a comprehensive inventory audit and only purchase food when it is necessary.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>observed this practice in the classroom and on the bus for both breakfast and lunch meals.</p>	<p>In accordance with 7 CFR 210.15(b)(5), sites are required to maintain records for the food safety program for a period of six (6) months. The School Food Authorities (SFA) must implement a system of recording temperatures daily and maintaining the records for at least six (6) months.</p> <p>In accordance with 7 CFR 225.15(c), sponsors shall maintain accurate records justifying all meals claimed. Sponsor shall train all employees responsible for the distribution of meals (whether in the classroom or on the bus) on proper meal counting and claiming, as well as the difference between a first meal and a second meal and how first and second meals should be recorded on the meal count sheet.</p> <p>In accordance with USDA Memo COVID-19 SFSP/SSP Meal Delivery Using Existing Authority, issued on March 19, 2020, the Sponsor must obtain written consent from parents for meal delivery and must verify the number of eligible children in the home. To demonstrate corrective action, the Sponsor must obtain this written consent, verify the number of eligible children in the home, and create a roster by which Child Nutrition employees can distribute meals. Leftover meals should be reported to the appropriate manager and should not be claimed for reimbursement or consumed by adults.</p> <p>In accordance with 7 CFR 225.16 (d), all reimbursable meals shall contain all applicable components. Sponsor shall provide training to all staff regarding the meal pattern and what constitutes a reimbursable meal.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>Contact Scott Clements, State Director, Office of Child Nutrition, at SClements@mdek12.org or 601.576.4990 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.5.</p>	

Standard 17: The school district is compliant with state and/or federal requirements for the following programs:

17.6: Elementary and Secondary Education Act: Titles I, II, III, IV, V, VI, X, and any other federally funded programs and grants.

REGULATIONS: The *Elementary and Secondary Education Act of 1965 (ESEA)* as amended by the *Every Student Succeeds Act of 2015 (ESSA)*: Education Department General Administrative Regulations (EDGAR); *Purchase Law Summary (June 2016)* (http://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf); *Mississippi Public School Asset Management Manual* (<http://www.osa.state.ms.us/documents/property/PublicSchMan08.pdf>)

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The Office of Federal Programs monitored the Holmes County Consolidated School District’s implementation of the *Elementary and Secondary Education Act (ESEA)* as authorized by the *Every Student Succeeds Act of 2015 (ESSA)*. The findings were based on the District’s noncompliance with ESSA and the Education Department General Administrative Regulations (EDGAR).
- **Total Questioned Costs: \$313,858.04**

The District is **NONCOMPLIANT** with Process Standards 17 and 17.6.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator A4: The LEA/Subgrantee has an accounting system and written policy and/or procedures that includes controls to prevent the over-obligation of program funds, misstatement of unliquidated obligations, duplicate payments, or other inappropriate changes to grant programs. See 2 C.F.R. § 200.302, 34 C.F.R. § 76.702)</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure.</p>	<p>The District shall submit to Mississippi Department of Education (MDE) Office of Federal Programs (OFF) a plan for training and implementing its policy and/or procedure that includes controls to prevent the over-obligation of program funds, misstatement of unliquidated obligations, duplicate payments, or other inappropriate changes to grant programs. The District shall also submit evidence of the implementation of its policy and/or procedure.</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator A6: The LEA/Subgrantee maintains written policy and/or procedures to ensure that the LEA’s budget and accounting record align with the approved funding application, maintaining separate accounting records for each federal grant which reflects the approved line items and amount by program year. See 2 C.F.R. § 200.302, 34 C.F.R. § 76.702)</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure.</p> <p>There were several line items in the budget that were overspent in the first 12 months of the grant. The District also submitted revisions after the funds were already expended, which caused the District to expended funds not approved in the application.</p> <p>Compliance Indicator D2: The LEA has board policy and/or procedures in place to demonstrate controls that protect against waste, fraud, and abuse for identifying and assessing risks to compliance and successful operation within different elements of the organization and how to respond to any identified risks. See 2 C.F.R. § 200.303</p> <p>The District failed to provide a written policy and/or procedure.</p> <p>Compliance Indicator E1: LEA/Subgrantee has a policy and/or procedure that it will NOT disclose protected personally identifiable information. See 2 CFR 200.303(e)</p> <p>The District provided a written policy and/or procedure; however, the District’s policy and/or procedure failed to address that it will not disclose personally</p>	<p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure to ensure that the LEA’s budget and accounting record align with the approved funding application, maintaining separate accounting records for each federal grant which reflects the approved line items and amount by program year. The District shall also submit evidence of the implementation of its policy and/or procedure.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to demonstrate controls that protect against waste, fraud, and abuse for identifying and assessing risks to compliance and successful operation within different elements of the organization and how to respond to any identified risks. The District shall also submit evidence of a developed plan for training and implementation of its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that prohibits the disclosure of personally identifiable information (PII). The District shall also submit to the MDE OFP a developed plan for training and</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>identifiable information (PII) and failed to demonstrate the safeguards in place to prevent the disclosure of personally identifiable information.</p> <p>Compliance Indicator E2: LEA/Subgrantee requires staff who work with personally identifiable information to receive training on practices for protecting PII to ensure the integrity and security of information. See 2 CFR 200.303(e) and 2 CFR 200.329(a)</p> <p>The District failed to provide documentation or evidence to demonstrate that it provided training to staff on practices for protecting PII to ensure the integrity and security of information.</p> <p>Compliance Indicator E3: LEA/Subgrantee has a policy and/or procedures to place controls or otherwise limit access to its information systems to ensure that only authorized individuals have access to LEA/Subgrantee information systems. See 2 CFR 200.303(e) and 2 CFR 200.329(a)</p> <p>The District failed to provide a written policy and/or procedure.</p> <p>Compliance Indicator E5: LEA/Subgrantee has a policy and/or procedures for providing military recruiters and Institutions of Higher Learning (IHL), upon request, required directory information for students. (Sec. 8525)</p> <p>The District provided a written policy and/or procedure; however, the policy and/or procedure failed to address providing military recruiters and Institutions of Higher Learning (IHL), upon request, required directory information for students.</p>	<p>implementing its revised written policy and/or procedure.</p> <p>The District shall submit to MDE OFP records that it has staff who work with personally identifiable information to receive training on practices for protecting PII to ensure the integrity and security of information. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to place controls or otherwise limit access to its information systems to ensure that only authorized individuals have access to LEA/Subgrantee information systems. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that includes providing military recruiters and Institutions of Higher Learning (IHL), upon request, required directory information for students. The District shall also submit to the MDE OFP a developed plan for training and implementing its revised written policy and/or procedure.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator F2: A database which contains the following elements:</p> <ul style="list-style-type: none"> • description of the item; • serial number and other identifying numbers; • vendor; • acquisition date; • cost; • percentage of Federal participation in the cost; • physical location of property by building and room; • use and condition of the property; and • disposition data (date, method of disposition, sale price-if applicable, and when property retired from service. <p>See 2 C.F.R. § 200.313</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure. The report did not include accurate physical location of property by building and room, use and condition, and disposition data.</p> <p>Compliance Indicator F3: A physical inventory of the property, at least annually, that includes the names and title of responsible individuals, as well as the frequency of the inventory process. See 2 C.F.R. § 200.313 and Mississippi Public School Asset Management Regulations</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure. The District also failed to provide evidence of an annual fixed asset check at all locations.</p> <p>Compliance Indicator F4: A control system to ensure adequate safeguards to prevent loss, damage, or theft of the property (includes notifying local law enforcement and ensuring that a police report is filed when it is discovered equipment has been stolen). See 2 C.F.R. § 200.313 and Mississippi Public School Asset Management Regulations</p>	<p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure regarding a database containing the required elements. The District shall also submit evidence of the implementation of its policy and/or procedure.</p> <p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure for an annual fixed asset check at all locations. The District shall also submit evidence of the implementation of its policy and/or procedure.</p> <p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure. The District shall also submit evidence of the implementation of its policy and/or procedure.</p>	

FINDINGS					CORRECTIVE ACTION	TIMELINE																																			
<p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure. The District also failed to provide documentation of equipment checkout and the accurate locations of fixed asset(s).</p> <p><u>Durant Elementary School</u></p> <table border="1"> <thead> <tr> <th>Asset #</th> <th>Description</th> <th>Location</th> <th>Purchase Price</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>4187</td> <td>TI-84 Plus Graphing Calculator</td> <td>RS100</td> <td>\$ 113.99</td> <td>Failed to provide disposition documentation</td> </tr> <tr> <td>4383</td> <td>XBOX ONE W/KINECT</td> <td>RS100</td> <td>\$ 499.00</td> <td>Failed to provide disposition documentation</td> </tr> <tr> <td>4470</td> <td>Optiplex 9010 SFF</td> <td>No location identified</td> <td>\$ 723.00</td> <td>Failed to provide disposition documentation</td> </tr> <tr> <td>4560</td> <td>U2 Android Mobile Student Device</td> <td>No location identified</td> <td>\$ 229.00</td> <td>Failed to provide disposition documentation</td> </tr> </tbody> </table> <p><u>Goodman-Pickens Elementary School</u></p> <table border="1"> <thead> <tr> <th>Asset #</th> <th>Description</th> <th>Location</th> <th>Purchase Price</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>13205</td> <td>Laptop Latitude 3440</td> <td>Computer Lab</td> <td>\$1,057.45</td> <td>Failed to locate or whereabouts unknown</td> </tr> </tbody> </table>					Asset #	Description	Location	Purchase Price	Note	4187	TI-84 Plus Graphing Calculator	RS100	\$ 113.99	Failed to provide disposition documentation	4383	XBOX ONE W/KINECT	RS100	\$ 499.00	Failed to provide disposition documentation	4470	Optiplex 9010 SFF	No location identified	\$ 723.00	Failed to provide disposition documentation	4560	U2 Android Mobile Student Device	No location identified	\$ 229.00	Failed to provide disposition documentation	Asset #	Description	Location	Purchase Price	Note	13205	Laptop Latitude 3440	Computer Lab	\$1,057.45	Failed to locate or whereabouts unknown	<p>Additionally, the District shall reimburse MDE for the Total Questioned Cost in the amount of \$152,159.29.</p> <p>The check shall be made payable to State Treasurer Fund 3201 and mailed to the MDE/Office of Federal Programs.</p>	
Asset #	Description	Location	Purchase Price	Note																																					
4187	TI-84 Plus Graphing Calculator	RS100	\$ 113.99	Failed to provide disposition documentation																																					
4383	XBOX ONE W/KINECT	RS100	\$ 499.00	Failed to provide disposition documentation																																					
4470	Optiplex 9010 SFF	No location identified	\$ 723.00	Failed to provide disposition documentation																																					
4560	U2 Android Mobile Student Device	No location identified	\$ 229.00	Failed to provide disposition documentation																																					
Asset #	Description	Location	Purchase Price	Note																																					
13205	Laptop Latitude 3440	Computer Lab	\$1,057.45	Failed to locate or whereabouts unknown																																					

FINDINGS					CORRECTIVE ACTION	TIMELINE
14178	Chromebook 11 3189	Computer Lab	\$ 381.00	Failed to locate or whereabouts unknown		
14182	Chromebook 11 3189	Computer Lab	\$ 381.00	Failed to locate or whereabouts unknown		
14186	Chromebook 11 3189	Computer Lab	\$ 381.00	Failed to locate or whereabouts unknown		
14191	Chromebook 11 3189	Computer Lab	\$ 381.00	Failed to locate or whereabouts unknown		
14212	Chromebook 11 3189	Computer Lab	\$ 381.00	Failed to locate or whereabouts unknown		
14686	Chromebook 11 3189	Computer Lab	\$ 396.00	Failed to locate or whereabouts unknown		
14210	Chromebook 11 3189	RS100	\$ 381.00	Failed to locate or whereabouts unknown		
<u>S.V. Marshall Elementary School</u>						
Asset #	Description	Location	Purchase Price	Note		
4187	TI-84 Plus Graphing Calculator	RS100	\$ 113.99	Failed to provide disposition documentation		
16606	Laptop	Room 1	\$ 691.53	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
13008	Laptop	Library Storage	\$ 980.70	Failed to locate or whereabouts unknown		
14348	Chromebook 11	Library Storage	\$ 381.00	Failed to locate or whereabouts unknown		
14368	Chromebook 11	Library Storage	\$ 381.00	Failed to locate or whereabouts unknown		
14378	Chromebook 11	Library Storage	\$ 381.00	Failed to locate or whereabouts unknown		
14388	Chromebook 11	Library Storage	\$ 381.00	Failed to locate or whereabouts unknown		
14561	Chromebook 11	Library Storage	\$ 396.00	Failed to locate or whereabouts unknown		
14893	Chromebook 11	Library Storage	\$ 371.00	Failed to locate or whereabouts unknown		
14913	Chromebook 11	Library Storage	\$ 371.00	Failed to locate or whereabouts unknown		
12991	Laptop	Principal	\$ 980.70	Failed to locate or whereabouts unknown		
14534	Chromebook 11	Principal	\$ 396.00	Failed to locate or whereabouts unknown		
10192	Computer w/Monitor	RA103	\$1,018.51	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14317	Epson Projector	RA4	\$1,953.00	Failed to locate or whereabouts unknown		
11310	Computer w/17" Monitor	RB2	\$ 885.00	Failed to locate or whereabouts unknown		
6932	CPU w/17" Monitor	RC103	\$1,129.00	Failed to locate or whereabouts unknown		
6892	TV/VCR Panasonic	RC107	\$ 649.99	Failed to locate or whereabouts unknown		
11848	Computer w/Monitor	RC107	\$ 682.29	Failed to locate or whereabouts unknown		
10220	Computer w/Monitor	RE2	\$1,018.51	Failed to locate or whereabouts unknown		
12320	White Board	RD4	\$6,551.00	Failed to locate or whereabouts unknown		
<u>William Dean, Jr. Elementary School</u>						
Asset #	Description	Location	Purchase Price	Note		
10357	Server	Library	\$4,415.00	Failed to locate or whereabouts unknown		
10377	Computer w/Monitor	RB120	\$ 915.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
10386	Computer w/Monitor	RB106	\$ 915.00	Failed to locate or whereabouts unknown		
10401	Computer w/Monitor	RC126	\$ 915.00	Failed to locate or whereabouts unknown		
11210	Two-Way Radio	RA105	\$ 229.99	Failed to locate or whereabouts unknown		
11995	Computer w/Monitor	RB101	\$ 759.33	Failed to locate or whereabouts unknown		
12369	Promethean Board	RB106	\$6,602.00	Failed to locate or whereabouts unknown		
12976	Laptop	RB101	\$ 980.70	Failed to locate or whereabouts unknown		
12982	Laptop	RA105	\$ 980.70	Failed to locate or whereabouts unknown		
12984	Laptop	RA125	\$ 980.70	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
13225	Laptop	RC108	\$1,063.95	Failed to locate or whereabouts unknown		
13383	Infocus Projector	RC105	\$ 740.00	Failed to locate or whereabouts unknown		
14221	Chromebook 11	RC128	\$ 381.00	Failed to locate or whereabouts unknown		
14223	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14224	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14229	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14231	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14233	Chromebook 11	RC128	\$ 381.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14237	Chromebook 11	RC137	\$ 381.00	Failed to locate or whereabouts unknown		
14239	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14243	Chromebook 11	RC137	\$ 381.00	Failed to locate or whereabouts unknown		
14245	Chromebook 11	RC128	\$ 381.00	Failed to locate or whereabouts unknown		
14247	Chromebook 11	RC137	\$ 381.00	Failed to locate or whereabouts unknown		
14248	Chromebook 11	RA105	\$ 381.00	Failed to locate or whereabouts unknown		
14253	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14258	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14262	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14269	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14271	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14273	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14279	Chromebook 11	RC137	\$ 381.00	Failed to locate or whereabouts unknown		
14281	Chromebook 11	Principal	\$ 381.00	Failed to locate or whereabouts unknown		
14284	Chromebook 11	RB106	\$ 381.00	Failed to locate or whereabouts unknown		
14285	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14292	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14298	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14300	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14304	Chromebook 11	RC108	\$ 381.00	Failed to locate or whereabouts unknown		
14938	Chromebook 11	RA105	\$ 396.00	Failed to locate or whereabouts unknown		
<u>Williams-Sullivan Middle School</u>						
Asset #	Description	Location	Purchase Price	Note		
10743	Computer w/Monitor	R5	\$ 818.12	Failed to locate or whereabouts unknown		
11551	Computer w/17" Monitor	RS100	\$1,055.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
12293	Two-Way Radio	RS100	\$ 36.47	Failed to locate or whereabouts unknown		
12678	Charging Cart	RS100	\$1,895.00	Failed to locate or whereabouts unknown		
12733	Ipad	RS100	\$ 698.95	Failed to locate or whereabouts unknown		
12736	Ipad	RS100	\$ 698.95	Failed to locate or whereabouts unknown		
14749	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14752	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14758	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14765	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14771	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14790	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14806	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14819	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14840	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14851	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14864	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		
14871	Chromebook 11	RS100	\$ 371.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
9813	Mobile Unit w/Bath	Williams-Sullivan Middle School	\$45,608.27	Failed to locate or whereabouts unknown		
6435	CPU w/17" Monitor	Band Hall A	\$ 953.00	Failed to locate or whereabouts unknown		
6958	CPU w/17" Monitor	Band Hall A	\$1,012.00	Failed to locate or whereabouts unknown		
12236	LCD Projector	Library	\$ 300.00	Failed to locate or whereabouts unknown		
14768	Chromebook 11	Library	\$ 371.00	Failed to provide disposition documentation		
14786	Chromebook 11	Library	\$ 371.00	Failed to provide disposition documentation		
14863	Chromebook 11	Library	\$ 371.00	Failed to provide disposition documentation		
11472	Laptop	Principal	\$ 924.89	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
11714	Laptop	Principal	\$1,397.82	Failed to locate or whereabouts unknown		
12048	Laptop	R19	\$ 698.00	Failed to locate or whereabouts unknown		
<u>Holmes County Central High School</u>						
Asset #	Description	Location	Purchase Price	Note		
D0000000 4180	TI-84 Plus Graphing Calculator	10	\$ 113.99	Failed to locate or whereabouts unknown		
D0000000 4186	TI-84 Plus Graphing Calculator	10	\$ 113.99	Failed to locate or whereabouts unknown		
D0000000 4190	TI-84 Plus Graphing Calculator	10	\$ 113.99	Failed to locate or whereabouts unknown		
D0000000 4191	TI-84 Plus Graphing Calculator	10	\$ 113.99	Failed to locate or whereabouts unknown		
D0000000 4196	TI-84 Plus Graphing Calculator	10	\$ 113.99	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
15600	HP 250 G7 - CORE i5 8265U	10	\$ 691.53	Failed to locate or whereabouts unknown		
15926	HP 250 G7 - CORE i5 8265U	10	\$ 691.53	Failed to locate or whereabouts unknown		
15949	HP 250 G7 - CORE i5 8265U	10	\$ 691.53	Failed to locate or whereabouts unknown		
10037	Computer w/Monitor	10	\$ 927.16	Failed to locate or whereabouts unknown		
11343	Laptop	10	\$ 319.97	Failed to locate or whereabouts unknown		
11432	Laptop	10	\$ 319.97	Failed to locate or whereabouts unknown		
12142	Laptop	10	\$ 553.66	Failed to locate or whereabouts unknown		
12143	Laptop	10	\$ 553.66	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
14416	Chromebook 11	10	\$ 381.00	Failed to locate or whereabouts unknown		
14419	Chromebook 11	10	\$ 381.00	Failed to locate or whereabouts unknown		
14477	Chromebook 11	10	\$ 381.00	Failed to locate or whereabouts unknown		
14684	Chromebook 11	10	\$ 381.00	Failed to locate or whereabouts unknown		
10032	Computer w/Monitor	10	\$ 927.16	Failed to locate or whereabouts unknown		
11091	Computer w/Monitor	10	\$ 802.95	Failed to locate or whereabouts unknown		
<u>Graduates within Reach Academy</u>						
Asset #	Description	Location	Purchase Price	Note		
10482	Copier	Computer Lab	\$7,858.00	Failed to locate or whereabouts unknown		

FINDINGS					CORRECTIVE ACTION	TIMELINE
11323	Computer w/17" Monitor	R111	\$ 885.00	Identify as lost/no document		
<u>Central Office</u>						
Asset #	Description	Location	Purchase Price	Note		
6425	ID Badging Machine	RS100	\$4,425.00	Failed to locate or whereabouts unknown		
8344	Gestetner Copier	RS100	\$10,070.00	Failed to locate or whereabouts unknown		
11004	TV 32" Flat Panel-Lounge	RS100	\$ 650.00	Failed to locate or whereabouts unknown		
18308	Laptop	C24	\$ 691.53	Failed to locate or whereabouts unknown		
16663	Computer Equipment/ Parent Center	Work Room	\$ 881.06	Failed to locate or whereabouts unknown		
16682	Computer Equipment	Work Room	\$ 881.06	Failed to locate or whereabouts unknown		
Total Questioned Cost in the amount of \$152,159.29.						

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator F6: The disposition of equipment that is obsolete or no longer needed for the original program from which it was purchased. See 2 C.F.R. § 200.313 and Mississippi Public School Asset Management Regulations</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure. The District also failed to provide disposition documentation.</p> <p>Compliance Indicator G1: The LEA/Subgrantee has board policy and/or procedures in place to demonstrate:</p> <ul style="list-style-type: none"> • that specific officials are designated to approve employee time and effort documentation and charges that have firsthand knowledge of work performed • the internal process to evaluate the accuracy and reliability of its time and effort system • where employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification. Certificates are completed at least twice a year • employees who work on multiple activities funded from different sources have personnel activity record that support the distribution of their salaries/wages. <p><i>See 2 C.F.R. § 200.430(i)(1)</i></p> <p>The District failed to provide a written policy and/or procedure.</p>	<p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure for disposition of equipment that is obsolete or no longer needed for the original program from which it was purchased. The District shall also submit evidence of the implementation of its policy and/or procedure.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to demonstrate:</p> <ul style="list-style-type: none"> • specific officials are designated to approve employee time and effort documentation and charges that have firsthand knowledge of work performed; • the internal process to evaluate the accuracy and reliability of its time and effort system; • where employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification. Certificates are completed at least twice a year; and • employees who work on multiple activities funded from different sources have personnel activity record that support the 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator G2: The LEA/Subgrantee has personnel activity documentation that meets the following standards:</p> <ul style="list-style-type: none"> • reflect an after-the-fact distribution of the actual activity and signed by employee at least monthly and • reconcile actual cost to budgeted amounts at least quarterly based on monthly activity reports (cost charged to federal awards are adjusted as necessary). <p><i>See 2 C.F.R. § 200.430(i)(1)</i></p> <p>The District failed to provide documentation or evidence of personnel activity.</p> <p>Compliance Indicator G3: The LEA/Subgrantee has certification documentation that meets the standard for employees who are 100% funded with a single federal award. <i>See 2 C.F.R. § 200.430(i)(1)</i></p> <p>The District failed to provide documentation or evidence it met the standard for employees who are 100% funded with a single federal award.</p>	<p>distribution of their salaries/wages.</p> <p>The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP records that it has personnel activity documentation that meets the following standards:</p> <ul style="list-style-type: none"> • reflect an after-the-fact distribution of the actual activity and signed by employee at least monthly; and • reconcile actual cost to budgeted amounts at least quarterly based on monthly activity reports (cost charged to federal awards are adjusted as necessary). <p>If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it meets the standard for employees who are 100% funded with a single federal award. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE																								
<p>Compliance Indicator G4: The LEA/Subgrantee has board policy and/or procedures in place that ensure that fringe benefits charged to the program are reasonable and in compliance with requirements. See 2 C.F.R. § 200.430 and § 200.431</p> <p>The District failed to provide a written policy and/or procedure and, therefore, failed to demonstrate how fringe benefits are charged.</p> <p>Compliance Indicator H1: The LEA/Subgrantee has written procurement procedures which comply with federal and state regulations and ensure that the director/supervisor of each federal program documents prior approval of purchases, including full and open competition when conducting procurement transactions. See 2 C.F.R. § 200.317-320</p> <p>The District provided a written policy and/or procedure. However, the District failed to produce source documentation that could substantiate that it followed its policy and/or procedure. The District failed to provide evidence of competitively procurement and justification for selecting vendors with higher costs.</p> <p>The following procurement packages lacked evidence of competition or justification of selection:</p> <table border="1" data-bbox="109 1040 1148 1377"> <thead> <tr> <th><u>Fund</u></th> <th><u>Year</u></th> <th><u>P. O. #</u></th> <th><u>P. O. Date</u></th> <th><u>Vendor</u></th> <th><u>Amount</u></th> </tr> </thead> <tbody> <tr> <td>Title II (2511)</td> <td>FY19</td> <td>201149</td> <td>1/22/2020</td> <td>Frontline Technologies Group</td> <td>\$17,323.62</td> </tr> <tr> <td>Title IV (2811)</td> <td>FY19</td> <td>201499</td> <td>3/23/2020</td> <td>Edgenuity</td> <td>\$23,000.00</td> </tr> <tr> <td>Title I (2211)</td> <td>FY19</td> <td>200173</td> <td>8/9/2019</td> <td>SAMAC Technology & Networking</td> <td>\$14,522.13</td> </tr> </tbody> </table>	<u>Fund</u>	<u>Year</u>	<u>P. O. #</u>	<u>P. O. Date</u>	<u>Vendor</u>	<u>Amount</u>	Title II (2511)	FY19	201149	1/22/2020	Frontline Technologies Group	\$17,323.62	Title IV (2811)	FY19	201499	3/23/2020	Edgenuity	\$23,000.00	Title I (2211)	FY19	200173	8/9/2019	SAMAC Technology & Networking	\$14,522.13	<p>The District shall create and submit to MDE OFP a policy and/or procedure that ensures that fringe benefits charged to the program are reasonable and in compliance with requirements. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a plan for training and implementing its policy and/or procedure. The District shall also submit evidence of the implementation of its policy and/or procedure. Additionally, the District shall reimburse MDE for the Total Questioned Cost in the amount of \$161,698.75.</p> <p>The check shall be made payable to State Treasurer Fund 3201 and mailed to the MDE/Office of Federal Programs.</p>	
<u>Fund</u>	<u>Year</u>	<u>P. O. #</u>	<u>P. O. Date</u>	<u>Vendor</u>	<u>Amount</u>																					
Title II (2511)	FY19	201149	1/22/2020	Frontline Technologies Group	\$17,323.62																					
Title IV (2811)	FY19	201499	3/23/2020	Edgenuity	\$23,000.00																					
Title I (2211)	FY19	200173	8/9/2019	SAMAC Technology & Networking	\$14,522.13																					

FINDINGS						CORRECTIVE ACTION	TIMELINE
Title I (2211)	FY19	200176	8/9/2019	SAMAC Technology & Networking	\$13,830.60		
Title I (2211)	FY19	200174	8/9/2019	SAMAC Technology & Networking	\$24,895.08		
Title I (2211)	FY19	200175	8/9/2019	SAMAC Technology & Networking	\$30,427.32		
Title IV (2811)	FY20	210816	2/24/2021	Educational Resources, LLC	\$8,300.00		
Title IV (2811)	FY20	210094	8/11/2020	School Status	\$29,400.00		
<p>Questioned Cost to FY19 Title I Program is \$83,675.13 Questioned Cost to FY19 Title II Program is \$17,323.62 Questioned Cost to FY19 Title IV-A Program is \$23,000.00 Questioned Cost to FY20 title IV-A Program is \$37,700.00</p> <p>Total Questioned Costs to FY19 Title I, Title II, Title IV-A, and FY20 Title IV-A in the amount of \$161,698.75.</p> <p>Compliance Indicator H7: The LEA/Subgrantee has a policy and/or procedure to monitor the work of contractors to ensure work is performed in accordance with agreement and Federal requirements. See 2 C.F.R. § 200.318(b)</p> <p>The District failed to provide a written policy and/or procedure.</p> <p>Compliance Indicator H8: The LEA/Subgrantee has a policy and/or procedure to follow where contractors fail to perform according to the terms of agreements or otherwise fail to provide adequate goods and/or services.</p>						<p>The District shall create and submit to MDE OFP a policy and/or procedure to monitor the work of contractors to ensure work is performed in accordance with agreement and Federal requirements. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to follow where contractors fail to perform</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><i>See 2 C.F.R. § 200.318(b)</i></p> <p>The District failed to provide a written policy and/or procedure.</p> <p>Compliance Indicator H9: The LEA/Subgrantee maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests; accepting gifts, favors, etc. <i>See 2 C.F.R. § 200.318(c)(1)</i></p> <p>The District failed to provide a written policy and/or procedure.</p> <p>Compliance Indicator H10: The LEA/Subgrantee has policy and/or procedures for documentation that is maintained to establish that all procurement requirements have been met for each transaction, including: how procurement documentation is safeguarded and stored; documented rationale for method of procurement; detail pertaining to the selection or rejection; description of the contract type; and basis for the contract price. <i>See 2 C.F.R. § 200.27</i></p> <p>The District provided a written policy and/or procedure; however, the LEA policy and/or procedure failed to address the documentation that is maintained to establish that all procurement requirements have been met for each transaction, including documented rationale for method of procurement, details pertaining to the selection or rejection, description of the contract type, basis for the contract price.</p>	<p>according to the terms of agreements or otherwise fail to provide adequate goods and/or services. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure for a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests, accepting gifts, favors, etc. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that address the documentation that is maintained to establish that all procurement requirements have been met for each transaction, including documented rationale for method of procurement, details pertaining to the selection or rejection, description of the contract type, and basis for the contract price. The District shall also submit to the MDE OFP a developed plan for training and implementing its revised written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator N1: The LEA/Subgrantee has board policy and/or procedures for timely and meaningful consultation with private school officials. (Sec. 1117(b)(3) and 8501(c)(1))</p> <p>The District provided a written policy and/or procedure; however, the LEA policy and/or procedure failed to address all ESEA programs that require timely and meaningful consultation with private school officials.</p> <p>Compliance Indicator N2: The LEA/Subgrantee has board policy and/or procedures for calculating equitable services to private schools. (Sec. 1117(b)(3) and 8501(c)(1))</p> <p>The District provided a written policy and/or procedure; however, the LEA policy and/or procedure failed to address all ESEA programs with required equitable services.</p> <p>Compliance Indicator N3: The LEA/Subgrantee has board policy and/or procedures for providing equitable services to eligible students attending private schools (or in the case of Title II providing professional development services to teachers of eligible students attending private schools). (Sec. 1117(b)(3) and 8501(c)(1))</p> <p>The District provided a written policy and/or procedure; however, the LEA policy and/or procedure failed to address provision of equitable services other than Title II-A.</p> <p>Compliance Indicator P2: Funds are drawn down from MCAPS or requested regularly in correlation to expenditures. See 2 C.F.R. § 200.308</p> <p>The District failed to provide documentation or evidence that it drew down from MCAPS or requested regularly in correlation to expenditures.</p>	<p>includes all ESEA programs that require timely and meaningful consultation with private school officials. The District shall also submit to the MDE OFP a developed plan for training and implementing its revised written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that includes all ESEA programs that require equitable services. The District shall also submit to the MDE OFP a developed plan for training and implementing its revised written policy and/or procedure.</p> <p>The District shall submit to MDE OFP a revised policy and/or procedure that includes provision of equitable services other than Title II-A. The District shall also submit to the MDE OFP a developed plan for training and implementing its revised written policy and/or procedure.</p> <p>The District shall submit to MDE OFP records that it draws down from MCAPS or request regularly in correlation to expenditures. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator AA3: Optional reservation for administration of Title I program (20% limitation) (34 CFR § 200.77(f); Miss. Admin. Code 7-3:80.2, State Board Policy Chapter 80, Rule 80.2).</p> <p>The District failed to provide documentation or evidence that it administered and expended Title I administration funds.</p> <p>Compliance Indicator AA4: Optional reservation for district-managed initiatives (34 CFR § 200.77(g)).</p> <p>The District failed to provide documentation or evidence that it implemented District-wide initiatives benefiting all served Title I schools for SY 2019 – 2020.</p> <p>Compliance Indicator CC1: Mandatory reservation for students experiencing homelessness (Sec. 1113(c)(3)(A)(i)).</p> <p>The District failed to provide documentation or evidence that it expended homeless reservation as required by law.</p> <p>Compliance Indicator CC2: Identification and enrollment of students experiencing homelessness and transmission of data to MDE. (McKinney-Vento Act Section 722(g)(1)(F)(ii); Section 722(e)(3)(E)(I, ii, iii); Section 722(g)(1)(H); Section 722(g)(1)(2)(C); Section 722(g)(1)(B); Section 722(g)(1)(C); Section 7229(g)(7))</p> <p>The District failed to provide documentation or evidence that it identified and enrolled students experiencing homelessness and transmission of data to MDE.</p>	<p>The District shall submit to MDE OFP records that it administers and expends Title I administration funds. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it implements District-wide initiatives benefiting all served Title I schools. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it expends homeless reservation as required by law. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it identifies and enrolls students experiencing homelessness and transmission of data to MDE. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator CC5: Transportation services. (McKinney-Vento Act Sec. 722(g)(6)(viii); Section 722(g)(1)(J)(iii); Section 722(g)(4)(A))</p> <p>The District failed to provide documentation or evidence that it collaborated and trained transportation personnel on transportation services required by McKinney-Vento.</p> <p>Compliance Indicator EE2: Performance standards for early childhood. (Sec. 1112 (c)(7))*</p> <p>*Applies if an LEA uses Title I Part A funds to provide early childhood education.</p> <p>The District failed to provide documentation or evidence that it had an agreement with the local Head Start agency to carry out the required activities and complied with the performance standards for Head Start.</p> <p>Compliance Indicator EE3: Coordination with preschool programs. (Sec. 1119(a)&(b))*</p> <p>*Applies to all LEAs (whether they use Title I, Part A funds to provide early childhood education or not).</p> <p>The District failed to provide documentation or evidence that it coordinated with preschool programs.</p> <p>Compliance Indicator MM1: Prioritizing funds to CSI and TSI schools. (Sec. 2102(b)(2)(C))</p> <p>The District failed to provide documentation or evidence that it prioritized funds to both the CSI and TSI schools.</p>	<p>The District shall submit to MDE OFP records that it collaborates and trains transportation personnel on transportation services required by McKinney-Vento. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it has an agreement with the local Head Start agency to carry out the required activities and complies with the performance standards for Head Start. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it coordinates with preschool programs. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it prioritizes funds to both the CSI and TSI schools. If the District cannot submit any records to demonstrate implementation of this</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator MM2: Use of ongoing stakeholder consultation and data to update and improve Title II, Part A activities. (Sec. 2102(b)(2)(D) and Sec. 2102(b)(3)(B))</p> <p>The District failed to provide documentation or evidence that it used ongoing stakeholder consultation and data to update and improve Title II, Part A activities.</p> <p>Compliance Indicator MM4: Alignment to challenging State academic standards. (Sec. 2102(b)(2)(A))</p> <p>The District failed to provide documentation or evidence that the professional development plans and activities aligned to challenging State academic standards.</p> <p>Compliance Indicator MM5: High-quality personalized PD that is evidence based for educators focused on improving teaching and student learning and achievement. (Sec. 2103(b)(3)(E))</p> <p>The District failed to provide documentation or evidence that it provided high quality personalized PD that is evidence based for educators focused on improving teaching and student learning and achievement.</p>	<p>indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it uses ongoing stakeholder consultation and data to update and improve Title II, Part A activities. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it aligns professional development plans and activities to challenging State academic standards. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it provides high quality personalized PD that is evidence based for educators focused on improving teaching and student learning and achievement. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator OO1: Needs assessment (required for LEAs that receive at least \$30,000 of Title IV, Part A funds) in the allocation of funds. (Sec. 4106(a)(2) & (d))</p> <p>The District failed to provide documentation or evidence that it provided a needs assessment as it related to Title IV-A.</p> <p>Compliance Indicator OO2: Continued stakeholder consultation required to improve Title IV, Part A activities and to coordinate them with related community activities. (Sec. 4106 (c)(1)(2))</p> <p>The District failed to provide documentation or evidence that it engaged stakeholders to improve Title IV, Part A activities and to coordinate them with related community activities.</p> <p>Compliance Indicator OO3: Program objectives and intended outcomes. (Sec. 4106(e)(1)(E))</p> <p>The District failed to provide documentation or evidence that it evaluated the effectiveness of its Title IV-A activities periodically.</p> <p>Compliance Indicator PP6: Procedures for enlisting volunteers that includes how volunteers are recruited, screened, and trained effectively to work in the 21st Century program. (Sec. 4204(b)(2))</p> <p>The District failed to provide a written policy and/or procedures.</p>	<p>The District shall submit to MDE OFP records that it provides a needs assessment as it relates to Title IV-A. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it engages stakeholders to improve Title IV, Part A activities and to coordinate them with related community activities. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it evaluates the effectiveness of its Title IV-A activities periodically. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure for enlisting volunteers that includes how volunteers are recruited, screened, and trained effectively to work in the 21st Century program. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator PP7: Procedures, plan, or calendar regarding the professional development of staff; ongoing professional development provided to all staff, and specific to the 21st Century program. (Sec. 4204(b)(2))</p> <p>The District failed to provide a written policy and/or procedures.</p> <p>Compliance Indicator PP8: Procedures to address chronic absenteeism or implement dropout prevention activities. (Sec. 4204(b)(2)(N))</p> <p>The District failed to provide a written policy and/or procedures.</p> <p>Compliance Indicator PP10: Services provided in a safe and easily accessible environment. (Sec. 4204(b)(2)(A)(i))</p> <p>The District failed to provide documentation or evidence that it provided services in a safe and easily accessible environment.</p> <p>Compliance Indicator PP11: Evidence of efforts to sustain the program once funding ends; efforts made to secure other sources of funding or in-kind resources to maintain the same level of program services as grant support decreases. (Sec. 4204(b)(2)(K))</p> <p>The District failed to provide documentation or evidence of either efforts to sustain the program once funding ends or efforts made to secure other sources of funding</p>	<p>The District shall create and submit to MDE OFP a policy and/or procedure regarding the professional development of staff; ongoing professional development provided to all staff, and specific to the 21st Century program. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to address chronic absenteeism or implement dropout prevention activities. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP records that it provides services in a safe and easily accessible environment. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it provides efforts to sustain the program once funding ends; efforts made to secure other sources of funding or in-kind resources to maintain the same level of program services as grant support decreases. If the District cannot</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>or in-kind resources to maintain the same level of program services as grant support decreases.</p> <p>Compliance Indicator PP16: Daily nutritious snacks provided for all participants of the community learning center. (Sec. 4204(b)(2)(N))</p> <p>The District failed to provide documentation or evidence that it provided daily nutritious snacks for all participants of the community learning center.</p> <p>Compliance Indicator PP17: Procedures to provide safe travel to/from program activities. (Sec. 4204(b)(2)(A)(ii))</p> <p>The District failed to provide a written policy and/or procedures.</p> <p>Compliance Indicator PP19: Program advisory board meets at least two (2) times per year and includes parents, students, and public and private community members. (Sec. 4204(b)(2)(N))</p> <p>The District failed to provide documentation or evidence that it had a program advisory board that met at least twice per year and includes parents, students, and public and private community members.</p>	<p>submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it provides daily nutritious snacks for all participants of the community learning center. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall create and submit to MDE OFP a policy and/or procedure to provide safe travel to/from program activities. The District shall also submit to the MDE OFP a developed plan for training and implementing its written policy and/or procedure.</p> <p>The District shall submit to MDE OFP records that it has a program advisory board that meets at least two (2) times per year and includes parents, students, and public and private community members. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator PP21: Partners and/or collaborators provide programs and/or services in accordance with the approved grant. (Sec. 4204(b)(2))</p> <p>The District failed to provide documentation or evidence that it partnered and/or collaborated programs and/or services in accordance with the approved grant.</p> <p>Compliance Indicator PP26: Experience or promise of success in providing educational and related activities that will complement and enhance the academic performance, achievement, and positive youth development of the students. (Sec. 4204(b)(2)(J))</p> <p>The District failed to provide documentation or evidence that it complemented and enhanced the academic performance, achievement, and positive youth development of the students.</p> <p>Compliance Indicator PP28: Grantee ensures that funds under this part will be used to increase the level of State, local, and other non-Federal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant Federal, State, local, or non-Federal funds. (Sec. 4204(b)(2)(G))</p> <p>The District failed to provide documentation or evidence that it ensured that funds under this part will be used to increase the level of State, local, and other non-Federal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant Federal, State, local, or non-Federal funds.</p>	<p>The District shall submit to MDE OFP records that it partners and/or collaborates programs and/or services in accordance with the approved grant. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it complements and enhances the academic performance, achievement, and positive youth development of the students. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it ensures that funds under this part will be used to increase the level of State, local, and other non-Federal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant Federal, State, local, or non-Federal funds. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator PP29: System of accountability and continuous evaluation in place to support program improvement, ensure parent and participants' satisfaction, and identify necessary changes. (Sec. 4205(b)(2))</p> <p>The District failed to provide documentation or evidence that it implemented a system of accountability and continuous evaluation to support program improvement, ensure parent and participants' satisfaction, and identify necessary changes.</p> <p>Compliance Indicator PP31: Evaluation findings regularly and effectively communicated to staff, collaborators, partners, parents, students, and other key stakeholders. (Sec. 4205(b)(2)(B)(ii))</p> <p>The District failed to provide documentation or evidence that it communicated evaluation findings regularly and effectively to staff, collaborators, partners, parents, students, and other key stakeholders.</p> <p>Compliance Indicator PP32: Grantee coordinates other Federal, state, and local programs for effective use of resources to meet mutual goals including Title I, USDA Food & Nutrition Services, Summer Food Service, etc. (Sec. 4204(b)(2)(N))</p> <p>The District failed to provide documentation or evidence that it coordinated other Federal, state, and local programs for effective use of resources to meet mutual goals including Title I, USDA Food & Nutrition Services, Summer Food Service, etc. <i>See</i> 34. C.F.R. § 80.20(b)(6).</p>	<p>The District shall submit to MDE OFP records that it implements a system of accountability and continuous evaluation to support program improvement, ensure parent and participants' satisfaction, and identify necessary changes. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it communicates evaluation findings regularly and effectively to staff, collaborators, partners, parents, students, and other key stakeholders. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p> <p>The District shall submit to MDE OFP records that it coordinates other Federal, state, and local programs for effective use of resources to meet mutual goals including Title I, USDA Food & Nutrition Services, Summer Food Service, etc. If the District cannot submit any records to demonstrate implementation of this indicator, the District shall submit a plan for how it will meet this requirement.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator SS. 4, TITLE I, PART A: Comprehensive Support and Improvement (CSI) School, CSI Stakeholder Engagement. (Sec. 1111(d)(2)(B))</p> <p><u>William Dean, Jr. Elementary School</u></p> <p>The District failed to provide evidence of outreach to stakeholders inclusive of emails, web notifications, meeting notes, and surveys.</p> <p>Compliance Indicator SS. 5, TITLE I, PART A: Comprehensive Support and Improvement (CSI) School, Development of CSI Plan(s). (Sec. 1111(d)(1)(B)(i))</p> <p>The District failed to provide verifiable evidence supporting the development of the CSI plan by the District inclusive of documented meetings agendas, sign-in sheets, and minutes.</p> <p>Compliance Indicator SS. 6, TITLE I, PART A: Comprehensive Support and Improvement (CSI) School, Implementation of CSI plan(s) (Sec. 1111(d)(1)(B))</p> <p>The District failed to provide evidence supporting the development of the CSI plan by the District inclusive of documented meetings agendas, sign-in sheets, and minutes.</p>	<p>The District shall provide evidence of outreach endeavors with the constituency in the Holmes County community to ensure continued collaboration between stakeholders, and district partners, inclusive of principals and other school leaders, teachers, and parents in the development of the CSI plan for William Dean, Jr. Elementary School.</p> <p>The District shall provide evidence that the District conducted meetings to support the development of the CSI plan by the District in partnership with stakeholders (including principals and other school leaders, teachers, and parents), through the comprehensive needs' assessment process.</p> <p>Although the District uploaded a report from MCAPS that identifies strategies within the CSI plan to be implemented, there is no documentation that identifies if the strategies/interventions have been implemented (e.g., schedule of activities, interventions, or strategies). Consequently, the District shall provide evidence that it conducted meetings with the school staff to ensure CSI school implemented the CSI plan with fidelity inclusive of documented meetings agendas, sign-in sheets, and minutes addressing a review of MAAP, Interim Assessment Data, etc.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator SS. 7, TITLE I, PART A: Comprehensive Support and Improvement (CSI) School, LEA Monitoring of Plan Implementation. (Sec. 1111(d)(2)(B)(iv)-(v))</p> <p>The District failed to provide verifiable evidence supporting the LEA monitors of the implementation of CSI plan.</p> <p>Compliance Indicator UU. 4, TITLE I, PART A: Additional Target Support and Improvement (ATSI) School, ATSI Stakeholder Engagement. (Sec. 1111(d)(2)(B))</p> <p><u>S.V. Marshall Elementary School</u></p> <p>The District failed to provide verifiable evidence of outreach to stakeholders inclusive of emails, web notifications, meeting notes, and surveys.</p>	<p>The District stated in Part I of the FY20 MCAPS School Application that, “the school and District leadership teams will collaborate to review results of the school plans and use of Section 1003 funds. The monitoring will occur quarterly and at each benchmark assessment. Adjustments to the strategies or action steps will be made if implementation is unsuccessful or if the results are not as good as expected. Adjustments will be made semi-annually or annually.” This was not verified. Consequently, the District shall provide evidence that the LEA implemented what was described in the MCAPS FY20 application, providing documentation that supports the LEA monitored records (i.e., reports (if relevant), data, and observations from school visits, etc.) periodically.</p> <p>The District shall provide evidence of outreach endeavors with the constituency in the Holmes County community to ensure continued collaboration between stakeholders, and District partners, inclusive of principals and other school leaders, teachers, and parents in the development of the ATSI plan for S.V. Marshall Elementary School.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Compliance Indicator UU. 5, TITLE I, PART A: Additional Targeted Support and Improvement (ATSI) School, Development of ATSI Plan(s). (Sec. 1111(d)(1)(B)(i))</p> <p>The District failed to provide verifiable evidence supporting the development of the ATSI plan by the school inclusive of documented meetings agendas, sign-in sheets, and minutes.</p> <p>Compliance Indicator UU. 6, TITLE I, PART A: Additional Targeted Support and Improvement (ATSI) School, Implementation of ATSI Plan(s). (Sec. 1111(d)(1)(B))</p> <p>The District failed to provide evidence supporting the implementation of the ATSI plan by the school inclusive of documented meetings agendas, sign-in sheets, and minutes.</p> <p>Compliance Indicator UU. 8, TITLE I, PART A: Additional Targeted Support and Improvement (ATSI) School, LEA Monitoring of Plan Implementation (Sec. 1111(d)(2)(B)(iv)-(v))</p> <p>The District failed to provide evidence supporting the LEA monitored implementation of ATSI plan.</p>	<p>The District shall provide evidence that the school conducted meetings to support the development of the ATSI plan by the school in partnership with stakeholders (including principals and other school leaders, teachers, and parents), through the comprehensive needs’ assessment process.</p> <p>Although the District has uploaded a report from MCAPS that identifies strategies within the ATSI plan to be implemented, there is no documentation that identifies if the strategies/interventions have been actually implemented (e.g., schedule of activities, interventions, or strategies). Consequently, the District must provide evidence the District conducted meetings with the school staff to ensure ATSI schools are implementing ATSI plan with fidelity inclusive of documented meetings agendas, sign-in sheets, and minutes addressing a review of MAAP, Interim Assessment Data, etc.</p> <p>The District must provide documentation the ATSI plan interventions, activities, or strategies were implemented as described in the MCAPS application.</p> <p>The District stated in Part I of the FY20 MCAPS School Application that, “the school and District leadership teams will collaborate to review results of the</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>school plans and use of Section 1003 funds. The monitoring will occur quarterly and at each benchmark assessment. Adjustments to the strategies or action steps will be made if implementation is unsuccessful or if the results are not as good as expected. Adjustments will be made semi-annually or annually.” This was not verified. Consequently, the District must provide evidence that the LEA implemented what was described in the MCAPS FY20 application, providing documentation that supports the LEA monitored records (i.e., reports (if relevant), data, and observations from school visits, etc.) periodically.</p> <p>Contact Judy K. Nelson, Executive Director, Office of Federal Programs, at JNelson@mdek12.org or 601.359.3499 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.6.</p> <p>Contact Dr. Sonja Robertson, Director, Office of School Improvement at SRobertson@mdek12.org or 601.359.1003 for technical assistance or when the district is prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.6.</p>	

Standard 17: The school district is not in compliance with state and/or federal requirements for the following programs:

17.7: Driver Education

REGULATIONS: Miss. Code Ann. § 37-25-1, et seq., and Miss. Admin. Code 7-3: 29.1, State Board Policy Chapter 29, Rule 29.1

SUMMARY of FINDINGS

- The Holmes County Consolidated School District failed to comply with state requirements for the driver education program for the 2020 – 2021 school year.

The District is NONCOMPLIANT with Process Standards 17 and 17.7.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Holmes County Consolidated School District failed to comply with Process Standards 17 and 17.7 regarding the establishment, conduct, and scope of the driver education program and training.</p> <p>The District failed to meet the annual requirements for the driver’s education program for the 2020 – 2021 school year:</p> <ul style="list-style-type: none"> • The District failed to provide documentation of an approved Driver Education application; • The District failed to provide documentation of a valid Motor Vehicle Record (MVR) for the driver education teacher; and • The District failed to provide documentation of students’ permanent record indicating that the students received the appropriate number of hours in the classroom, behind the wheel, or in simulation training. 	<p>To comply with Miss. Code Ann. § 37-25-1, et seq., and Miss. Admin. Code 7-3: 29.1, State Board Policy Chapter 29, Rule 29.1, the District shall ensure that the respective school follows the rules and regulations governing the establishment, conduct, and scope of the driver education program and training.</p> <p>The District is responsible for coordinating with the Office of Safe and Orderly Schools, Division of Pupil Transportation to correct the areas of noncompliance. Clearance of this accreditation deficiency will depend upon receipt in the Office of Accreditation of a notice from the Office of Safe and Orderly Schools, Division of Pupil Transportation stating that all noted deficiencies have been corrected and the District is compliant Process Standards 17 and 17.7.</p> <p>Contact Jonathan J. Tillman, Sr., Office of Safe and Orderly Schools, Division of Pupil Transportation at JTillman@mdek12.org or 601.359.1028 for technical assistance or when the District is prepared for a follow-</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
	up visit to verify compliance with Process Standards 17 and 17.7.	

Standard 17: The school district is in compliance with state and/or federal requirements for the following programs:

17.8: Gifted Education

REGULATIONS: Miss. Code Ann. §§ 37-23-171 through 181, Miss. Admin. Code 7- 3: 35.1, State Board Policy Chapter 35, Rule 35.1, and Regulations for Gifted Education Programs in Mississippi and the Gifted Education Program Standards

SUMMARY of FINDINGS

- The MDE monitored six (6) schools in the Holmes County School District: four (4) elementary, and (2) middle schools: Durant Elementary School, Goodman-Pickens Elementary School, S.V Marshall Elementary School, William Dean, Jr. Elementary School, S.V. Marshall Middle School, and Williams-Sullivan Middle School.
- The District failed to provide documentation as required by the *Standards for Gifted Education Programs 2013* and the *Regulations for Gifted Education Programs 2013* in all six (6) schools that were monitored.

The District is NONCOMPLIANT with Process Standards 17 and 17.8.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District’s gifted education program failed to provide professional development for all personnel involved in the assessment and identification of potentially gifted students.</p> <ul style="list-style-type: none"> • The District only provided documentation from August of 2018. <p>The District’s gifted education program failed to provide professional development materials pertaining to gifted education to teachers in the District.</p> <p>The MDE reviewed 11 out of 11 student files.</p> <ul style="list-style-type: none"> • The District failed to include a signed copy of the Ed.gov FERPA letter on file for each student. • The District failed to provide evidence of differentiated learning for gifted students. • The District failed to provide evidence of communication with all stakeholders. 	<p>In order to comply with § 37-23-171 through 181 and Miss. Admin. Code 7- 3: 35.1, State Board Policy Chapter 35, Rule 35 the District/School shall:</p> <ul style="list-style-type: none"> • provide professional development opportunities regarding the education of gifted students for gifted teachers; • ensure the professional development materials pertaining to the gifted program are available throughout the District; • ensure that a signed copy of the Ed.gov FERPA letter is on file for each student; and • communicate with all stakeholders and maintain documentation of communication. <p>Contact Mat Sheriff, Gifted Specialist, Office of Elementary Education and Reading, at MSheriff@mdek12.org or 601.359.2586 for technical assistance or when the District is</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
	prepared for a follow-up visit to verify compliance with Process Standards 17 and 17.8.	

Standard 18: Each school has a library media center. Refer to the current edition of the *Mississippi School Library Guide*.

18.1: Each school has a library media center with an organized collection of materials and equipment that represents a broad range of current learning media, including instructional technology.

18.2: The library staff offers a systematic program of service to students and staff by providing access to the materials and equipment, by providing instruction in the use of the materials and equipment, and by working with teachers and other staff members to provide learning activities for the students.

REGULATIONS: Miss. Code Ann. §§ 37-17-6(3)(a) through (e) and *Mississippi Public and Nonpublic School Library Guide*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The overall collection of each library failed to represent a well-balanced, broad range of current learning media, including up-to-date instructional technology, periodicals, teacher resources, and equipment.

The District is NONCOMPLIANT with Process Standards 18, 18.1, and 18.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Four (4) elementary schools, two (2) middle schools, and one (1) high school failed to offer completely automated library collections, which hinders users in finding resources located in the school library. Due to financial constraints, the District suspended the automated system contract. The following schools were unable to produce the necessary reports for the audit:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School 	<ul style="list-style-type: none"> • The District and school librarian shall review and ensure compliance with Section 4.7 Cataloging and Processing in the current <i>Mississippi School Library Guide</i>. • All library collections shall be cataloged in the automated system, including fiction, non-fiction, easy, reference, professional collection, and non-print items, including CDs/DVDs, and eBooks. The school library shall barcode and place correct spine labels on the physical items and add all record information in the automated system. • Library records for all materials and items shall be current and valid in order to verify the number and/or age of various collections. Library records for all materials and items shall match the Dewey Decimal call number and barcode found in the library facility. • The school librarian shall review and ensure compliance with Section 3.6 Planning for Instruction, Section 4.2 	<p>January 2022</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>According to observation and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school had the following findings: the schools failed to provide quality print collections; the average copyright age of the general collection of materials fails to meet the minimum age requirement of 10 years; the collection fails to represent a well-balanced, broad range of current learning media, including up-to-date instructional technology, periodicals, teacher resources, and equipment; the District failed to correctly account for classroom materials, reference collections, and professional collections in the library collection by having more than five (5) copies of a title within the library; and the print reference collection fails to support the current instructional plan.</p> <p>The findings described above applied to the following schools:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>According to observation and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to catalog the non-print collection in the automated system which hinders users in finding resources located in the school library. The incomplete records failed to reflect the school library collection's value in the following schools:</p>	<p>Selection Tools, Section 4.4 Collection Guidelines, and Section 4.5 Weeding in the current <i>Mississippi School Library Guide</i>.</p> <ul style="list-style-type: none"> ● The school librarian shall count only five (5) copies of one (1) title in the system. Sets of reference materials, chapter books, professional development, and resource kits shall be organized and barcoded accordingly so that the sets/kits are accounted for, but do not skew the circulation or collection analysis reports. ● The school librarian shall develop a proposed budget addressing the print collection needs of the library center. ● To provide a balanced, diverse, and updated collection, and one that meets the needs of the learning community and the school's curriculum, each librarian shall weed aged, inaccurate, irrelevant, and worn-beyond-repair items. ● Each librarian shall conduct a formal needs assessment that includes input from teachers and/or students, an interest inventory, and instructional program needs. Assessment results and input shall guide selection of print and non-print materials and learning resources. ● A core reference collection shall consist of dictionaries, thesauruses, atlas, almanacs, and encyclopedias, with access to MAGNOLIA. ● Each school library shall keep the most current edition of print encyclopedias and other reference materials and discard all other editions. ● The school librarian shall review and ensure compliance with Section 3.12 MAGNOLIA Database, Section 4.4 Collection Guidelines, Section 5.3 Digital Resources, and Section 5.6 Cataloging and Processing Digital Resources in the current <i>Mississippi School Library Guide</i>. ● To maintain circulation records and aid users in finding titles located in the non-print collection, the school librarian shall barcode and place correct spine labels on the 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>According to interviews and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to have quality non-print collections that support the current instructional plan:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>In accordance with the MDE School Library Monitoring Rubric, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide a separate school library website that provides access to credible, age-appropriate websites that support the curriculum and a link to the MAGNOLIA database:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School 	<p>physical items and all record information in the automated system.</p> <ul style="list-style-type: none"> ● The school librarian shall promote a curriculum-rich environment by providing balanced, up-to-date, diverse digital format materials for class-related research, individual investigation, independent reading, and personal inquiry. The school librarian shall work with teachers on building the electronic resource collection which connects to the College- and-Career-Readiness standards. ● The school librarian shall work with technology specialist to design a library webpage that contains library news, book reviews, unit projects, recommended titles, and links to websites to serve as an advocacy tool for the school library. The school library website shall be linked to the school website. The school library website shall contain the librarian’s name, email, and library schedule. ● The school library webpage shall contain online access to materials available in the school library, a list of credible, age-appropriate websites that support the curriculum, a link to the MAGNOLIA database, as well as other databases. MAGNOLIA and other databases shall be visibly promoted in the library. ● The school librarian shall provide training to students and faculty members on the school library website contents and MAGNOLIA database. ● The school librarian shall review and ensure compliance with Section 2.5 Professional Development, Section 3.12 MAGNOLIA Resources, Section 4.4 Collection Guidelines, Section 4.5 Weeding, Section 4.7 Cataloging and Processing, Section 5.3 Digital Resources, and Section 5.6 Cataloging and Processing Digital Resources in the current <i>Mississippi School Library Guide</i>. ● The school librarian shall develop a proposed budget addressing the professional collection needs of the library center. The school librarian shall collaborate with 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>In accordance with the MDE Library Monitoring Rubric, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide documentation/evidence of trainings for teachers and students on how to use the MAGNOLIA database:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>According to observation and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide professional resources and/or provide the required professional periodicals:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>(See also Process Standard 15)</p> <p>Four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide a school library policies and procedures handbook which includes, but is not limited to, district-approved policies regarding collection development, weeding, gifts, challenged materials, and circulation:</p>	<p>administrators and teachers to keep current resource materials for professional growth and development to meet 21st century learning needs of the staff.</p> <ul style="list-style-type: none"> ● The school librarian shall collaborate with administrators and teachers to keep current resource materials for professional growth and development to meet 21st century learning needs of the staff and shall support the required professional development resources in accordance with Process Standard 15 of the <i>Mississippi Public School Accountability Standards, 2020</i>. {Miss. Code Ann. § 37-17-8} (7 Miss. Admin. Code Pt. 3, Ch. 44, R. 44.1). ● The administrator and school librarian shall review and ensure compliance with Section 1.4 Intellectual Freedom, Section 1.5 Freedom to Read, Section 3.4 Using Data, Section 4.1 Understanding Collection Development, Section 4.5 Weeding of Collection Resources, Section 4.6 Challenged Materials, Section 4.7 Cataloging and Processing, and Section 6.9 Policies and Procedures Handbook in the current <i>Mississippi School Library Guide</i>. ● The District shall approve board policies to address selection of materials, challenges to materials, donated materials, and weeded materials. ● A library handbook of library policies and procedures shall be developed, adopted, and used in each library. The handbook shall include procedures concerning circulation, maintenance, inventory of materials, and weeding of the collection. ● The school library circulation policy shall not hinder students from open access to all the library's resources. Students shall be able to check out books that are related to their Lexile level and interests. ● The District shall review and ensure compliance with Section 6.2 Budget in the current <i>Mississippi School Library Guide</i>. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>According to interviews, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to comply with the requirement to provide adequate funding to purchase school library materials and resources or submitting budget report or expenditure summaries to administration:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School ● Holmes County Central High School <p>According to interviews, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to develop and utilized a school library advocacy committee that is comprised of an administrator, librarian, subject or grade-level teachers, community members, and students:</p> <ul style="list-style-type: none"> ● Durant Elementary School ● Goodman-Pickens Elementary School ● S.V. Marshall Elementary School ● William Dean, Jr. Elementary School ● S.V. Marshall Middle School ● Williams-Sullivan Middle School 	<ul style="list-style-type: none"> ● Each librarian shall submit an annual budget plan to the school administrator, utilizing input from all stakeholders (administrators, faculty, students, school committees). ● Each librarian shall prepare an annual budget report on expenditures by funding source. ● The District shall provide consistent, sustained library funding to provide current books, reference materials, magazines, periodicals, newspapers, electronic resources, equipment, other emerging technologies, with a goal of 10 books per student. ● The District shall provide consistent, sustained library funding to provide current resources and materials to create a library environment that is conducive to building collaborative relationships with teachers and increasing student achievement. ● The librarian shall review and ensure compliance with Section 3.8 Encouraging Advocacy in the current <i>Mississippi School Library Guide</i>. ● Each school librarian shall establish an advocacy committee for the school library program within the school and beyond. The advocacy committee shall include: library staff, principal/administrator, teachers, parents, and students (when age appropriate). The advocacy committee shall link students with learning opportunities, increase available resources, and secure community support. ● The advocacy committee shall meet regularly, or a minimum of once each semester, for program planning, procedures, public relations initiatives, and collection development. ● The school librarian shall create a library advocacy committee meeting schedule, goals and objectives, and meeting agendas. ● The school librarian shall reference the American Association of School Librarians (AASL) which provides 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ● Holmes County Central High School <p>According to observation and photographic evidence, four (4) elementary schools, two (2) middle schools, and one (1) high school failed to provide a library climate conducive to learning and student achievement in accordance with Section 6.7 School Library Facilities Recommendations.</p> <p><u>Durant Elementary School</u></p> <ul style="list-style-type: none"> ● The School failed to provide a neat and well-organized library with shelving and furniture that is age-appropriate for all ages that use the library. ● The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. ● The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. ● The School failed to organize books by the Dewey Decimal Classification System and instead organized resources by grade or reading levels. ● The School failed to fully integrate lighting and electrical accommodations due to power cords, creating a hazardous area for students and teachers. (<i>See also</i> Process Standard 30) <p><u>Goodman-Pickens Elementary School</u></p> <ul style="list-style-type: none"> ● The School failed to provide a neat and well-organized library with shelving and furniture that is age-appropriate for all ages that use the library, and which includes a leisure reading area and story time area. 	<p>advocacy tools for school library programs at www.aasl.org.</p> <ul style="list-style-type: none"> ● The District shall review and ensure compliance with Section 6.7 School Library Facilities Recommendations in the current <i>Mississippi School Library Guide</i>. ● The school library shall be arranged for a variety of uses by large groups, small groups, and individuals, as well as for leisure reading. Library furniture shall be age appropriate in each school library. ● Books and materials shall be shelved appropriately so that they are physically accessible by age level. Books shall be shelved from left to right and from top to bottom on the library shelves. ● Provide an inviting environment for students and staff with appropriately shelved and labeled resources. Quality signage shall be provided to label various sections of the library’s materials and resources. ● Storage, teacher resource areas, and office spaces shall be provided and kept organized and uncluttered. Resources shall be easily accessible for staff. Additional storage space shall be provided near the library for working equipment to be stored out of sight if needed. ● The school library shall be arranged to provide equitable access to information and resources within the school, community, and global networks. <p>Contact Elizabeth Simmons, Library Media Specialist, Office of Elementary Education and Reading, at ESimmons@mdek12.org or 601.359.2586 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 18.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ● The School failed to provide appropriate signage indicating various sections of the library collection. ● The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. ● The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. ● The School failed to organize books by the Dewey Decimal Classification System and instead organized resources by grade or reading levels. ● The School failed to fully integrate lighting and electrical accommodations. <p><u>S.V. Marshall Elementary School</u></p> <ul style="list-style-type: none"> ● The School failed to provide a neat and well-organized library. ● The School failed to provide appropriate signage indicating various sections of the library collection. ● The School failed to maintain organized, clutter-free areas making it difficult for resources to be retrieved. ● The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. ● The School failed to organize books by the Dewey Decimal Classification System and instead organized resources by grade or reading levels. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> • The School failed to provide shelving that is age-appropriate for all ages that use the library. • The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. • The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. <p><u>S.V. Marshall Middle School</u></p> <ul style="list-style-type: none"> • The School failed to provide a neat and well-organized library with shelving and furniture that is age-appropriate for all ages that use the library, and which includes a leisure reading area. • The School failed to provide appropriate signage indicating various sections of the library collection. • The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. • The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. • The School failed to organize books by the Dewey Decimal Classification System and instead organized resources by grade or reading levels. <p><u>Williams-Sullivan Middle School</u></p> <ul style="list-style-type: none"> • The School failed to provide a neat and well-organized library with shelving and furniture that is age-appropriate for all ages that use the library, and which includes a leisure reading area. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> ● The School failed to provide appropriate signage indicating various sections of the library collection. ● The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. ● The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. ● The School failed to organize books by the Dewey Decimal Classification System and instead organized resources by grade or reading levels. <p><u>Holmes County Central High School</u></p> <ul style="list-style-type: none"> ● The School failed to provide a neat and well-organized library with shelving and furniture that is age-appropriate for all ages that use the library. ● The School failed to provide appropriate signage indicating various sections of the library collection. ● The School failed to maintain organized, clutter-free areas, making it difficult for resources to be retrieved. ● The School failed to shelve books from left to right, read from top to bottom, and to accommodate for growth. 		

Standard 19: The school district is in compliance with state law and State Board of Education policies for state adopted textbooks.

19.1: Each school district provides students in each school with access to current or otherwise appropriate textbooks that are in good condition. (See glossary for definition of textbook.)

19.2: Each school district shall keep an active and surplus inventory for each school in the district to be completed by June 15 of each year. The district shall report the inventory in the Textbook Inventory Management System.

REGULATIONS. Miss. Code Ann. § 37-43-1, § 37-43-24, § 37-43-31(2), § 37-43-51, § 37-9-14(2)(b), § 37-7-301(ff), Miss. Admin. Code 7-3: 79.1 and 79.2, State Board Policy Chapter 79, Rules 79.1 and 79.2, and *Textbook Administration Handbook Rules and Regulations*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- Textbook inventories were inaccurate and incomplete, if present at all, in the Textbook Inventory Management System (TIMS).
- The District failed to provide all Kindergarten through Grade 5 students access to textbooks/instructional programs used for Science and Social Studies instruction as outlined in Miss. Code Ann. § 37-43-1(3).
- Two (2) schools are compliant with Process Standard 19.1: S. V. Marshall Middle School and William Sullivan Middle School.

The District is NONCOMPLIANT with Process Standards 19, 19.1, and 19.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Durant Elementary School</u></p> <p>Standard 19.1:</p> <ul style="list-style-type: none"> • The School failed to present any instructional program/textbook for social studies instruction in Kindergarten through Grade 2. • The School failed to present any instructional program/textbooks for science instruction in Kindergarten through Grade 4. The School has ordered the instructional materials/textbooks for the 2021 – 2022 school year. 	<p>To comply with Miss. Code Ann. §§ 37-43-1, 37-43-24, 37-43-31(2), 37-43-51, 37-9-14(2)(b), and 37-7-301(ff), and Miss. Admin. Code 7-3: 79.1 and 79.2, State Board Policy Chapter 79, Rules 79.1 and 79.2, the District shall provide students in each school with access to current or otherwise appropriate textbooks that are in good condition and shall keep an active and surplus inventory for each school in the District to be completed by June 15 of each year. The District shall report the inventory in the Textbook Inventory Management System (TIMS). To comply with the above laws and rules:</p>	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Standard 19.2:</p> <ul style="list-style-type: none"> The School indicated an enrollment of 45 students in Kindergarten; 37 in Grade 1; 36 in Grade 2; 57 in Grade 3; 52 in Grade 4; and 40 in Grade 5; but failed to indicate any instructional programs/textbooks for mathematics, science, or social studies in the textbook Inventory Management System (TIMS) Active Listing for the School. The School presented the <i>Journeys</i> literacy series for instruction in reading for Kindergarten through Grade 3, but failed to list any of those textbooks in TIMS. <p><u>Goodman-Pickens Elementary School</u></p> <p>Standard 19.1:</p> <ul style="list-style-type: none"> The School failed to present any instructional program/textbook for social studies instruction in Kindergarten through Grade 5. The School failed to present any instructional program/textbooks for science instruction in Kindergarten through Grade 5. The School used various websites for instruction in science in Kindergarten through Grade 5. The School has ordered instructional materials/ textbooks for 2021 – 2022 school year. <p>Standard 19.2:</p> <ul style="list-style-type: none"> The School indicated an enrollment of 26 students in Kindergarten; 32 in Grade 1; 30 in Grade 2; 26 in Grade 3; 39 in Grade 4; and 36 in Grade 5; but failed to indicate any instructional programs/textbooks for English /Language Arts, mathematics, science, or social studies in the 	<ul style="list-style-type: none"> The District/school shall transfer all textbooks with 2009 or older copyright date to disposal as required by the <i>Textbook Administration Handbook</i> policy. The District/school shall update the TIMS inventory to accurately reflect all books being used at the school as required by Process Standard 19.2. The District/school shall develop a systemic plan for providing all Kindergarten through Grade 5 students access to Science and Social Studies Textbooks/Instructional Programs (not just various websites) as required by the <i>Textbook Administration Handbook</i> policy and Process Standard 19.1. The District shall place on the shelf, all textbooks from boxes that are current as required by the <i>Textbook Administration Handbook Policy</i>. The District shall cease to store textbooks in the same room as building cleaning and maintenance materials. This poses a potential safety hazard and could potentially be damaging to books. A clean and safe textbook storage space is required by <i>Textbook Administration Handbook Policy</i>. <p>Contact Chauncey Spears, Director of Textbooks, Office of Elementary Education and Reading, at CRSpears@mdek12.org or 601.984.8273 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 19, 19.1, and 19.2.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>textbook Inventory Management System (TIMS) Active Listing for the School.</p> <ul style="list-style-type: none"> • The School indicated 31 <i>My View Literacy</i> pupil edition books for Kindergarten; 37 for Grade 1; 37 for Grade 2; 28 for Grade 3; 45 for Grade 4; and 45 for Grade 5; but failed to list the books on the Active Listing report in TIMS for the school. • The School indicated 27 <i>Go Math</i> consumable worktexts for Kindergarten; 20 for Grade 1; 30 for Grade 2; 29 for Grade 3; 43 for Grade 4; and 42 for Grade 5; but failed to list the workbooks in the Active Listing report in TIMS for the school. <p><u>S.V. Marshall Elementary School</u></p> <p>Standard 19.1:</p> <ul style="list-style-type: none"> • The School failed to present any instructional program/textbook for social studies instruction in Kindergarten through Grade 2. The School used various websites for social studies instruction. • The School failed to present any instructional program/textbooks for science instruction in Kindergarten through Grade 4. The school used various websites for instruction in Science Kindergarten through Grade 4. The instructional materials/ textbooks were on order for the 2021 – 2022 school year. <p>Standard 19.2:</p> <ul style="list-style-type: none"> • The School indicated an enrollment of 29 students in Kindergarten, 27 in Grade 1; 47 in Grade 2; 41 in Grade 3; 51 in Grade 4; and 41 in Grade 5; but failed to indicate any instructional programs/textbooks for mathematics, science, or 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>social studies in the textbook Inventory Management System (TIMS) Active Listing for the School.</p> <ul style="list-style-type: none"> The School presented the <i>Journeys</i> literacy series for instruction in reading for Kindergarten through Grade 5 but failed to list any of those textbooks in TIMS. <p><u>William Dean, Jr. Elementary School</u></p> <p>Standard 19.1</p> <ul style="list-style-type: none"> The School failed to present any instructional program/textbook for social studies instruction in Kindergarten through Grade 5. The School used various websites for social studies instruction. The School failed to present any textbooks for science Kindergarten through Grade 5. School staff indicated that they use Stemsscopes and various websites for science instruction. <p>Standard 19.2</p> <ul style="list-style-type: none"> The School indicated an enrollment of 66 students in Kindergarten; 82 in Grade 1; 77 in Grade 2; 76 in Grade 3; 101 in Grade 4; and 80 in Grade 5; but failed to indicate any instructional programs/textbooks for mathematics, science, or social studies in the Textbook Inventory Management System (TIMS) Active Listing for the School. The School indicated they used <i>Journeys</i> reading books for Reading and English/Language Arts but listed <i>My View Literacy</i> books in TIMS. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Middle School</u></p> <p>Standard 19.2</p> <ul style="list-style-type: none"> The School indicated an enrollment of 125 students in Grade 6; 159 in Grade 7; and 157 in Grade 8; but failed to indicate any instructional programs/textbooks for English/Language Arts, mathematics, science, or social studies in the Textbook Inventory Management System (TIMS) Active Listing for the School. <p><u>Williams-Sullivan Middle School,</u></p> <p>Standard 19.2</p> <ul style="list-style-type: none"> The School indicated an enrollment of 100 students in Grade 6; 106 in Grade 7; and 104 in Grade 8; but failed to indicate any instructional programs/textbooks for English/Language Arts, mathematics, science, or social studies in the Textbook Inventory Management System (TIMS) Active Listing for the school. <p><u>Holmes County Central High School</u></p> <p>Standard 19.1</p> <ul style="list-style-type: none"> The School textbook storage rooms were shared with maintenance materials (cleaning solutions, mops, brooms, buckets, etc.). The storage room contained books that were more than 12 years old and in poor condition. <p>Standard 19.2</p> <p>The School indicated an enrollment of 211 students in Grade 9; 222 in Grade 10; 213 in Grade 11; and 182 in Grade 12; but failed to</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>indicate any instructional programs/textbooks for English/Language Arts, mathematics, science, or social Studies in the Textbook Inventory Management System (TIMS) Active Listing for the School.</p>		

Standard 20: The school district meets the following instructional management requirements:

- 20.1: The school district implements an instructional management system that has been adopted by the school board and includes, at a minimum, the competencies and objectives required in the curriculum frameworks approved by the State Board of Education that are available to all teachers in each school. (Districts Meeting the Highest Levels of Performance are exempted.)**
- 20.2: The instructional management system includes a tiered instructional model in accordance with Miss. Admin. Code 7-3: 41.1, State Board Policy Chapter 41, Rule 41.1, including academic interventions, behavioral interventions, and *Literacy-Based Promotion Act* requirements.**

REGULATIONS: Miss. Code Ann. §§ 37-3-49(2)(a-c), 37-3-49(5), and Miss. Admin. Code 7-3: 41.1, State Board Policy Chapter 41, Rule 41.1

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE observed multiple classrooms where 40 – 50% of the students were not logged in for their virtual learning instruction. The District reported that connectivity is still an issue due to the location and unstable Wi-Fi connection.
- All seven (7) schools are noncompliant with Process Standards 20, 20.1, and 20.2 based on information obtained in interviews, classroom observations (virtually and in-person), and reviews of lesson plans.

The District is NONCOMPLIANT with Process Standards 20, 20.1, and 20.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District has an Instructional Management System (Plan) for the 2020 – 2021 school year which the local school district adopted on August 13, 2020. However, on-site monitoring and virtual observations within the schools revealed that the classroom teachers failed to implement tiered instruction, best instructional practices, and current, differentiated/individualized lesson plans to meet the varied needs of the students within each classroom.</p>	<p>To comply with Miss. Code Ann. §§ 37-3- 49(2)(a-c) and 37-3-49(5), the local school board shall approve an instructional management system that includes the competencies and objectives required in the curriculum frameworks approved by the State Board of Education and ensure that they are available to all teachers in each school.</p> <p>The District shall ensure lesson plans within the instructional management system are complete with assignments, activities, and assessments that reflect the</p>	<p>Immediate and ongoing</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The District failed to provide evidence of use of the instructional management system by teachers in each school.</p> <p><u>Process Standards 20.1</u></p> <p><u>Durant Elementary School</u></p> <p>A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed thirteen (13) classroom sessions in-person and/or virtually.</p> <ul style="list-style-type: none"> • The School requested that the MDE auditor sit in a room upon arrival on campus. The auditor waited in the room for approximately two (2) hours before being afforded the opportunity to observe classroom instruction or meet with the principal. • In one (1) social studies classroom, seventeen (17) students appeared on the master schedule for enrollment; however, only two (2) students attended the classroom (virtually). The teacher failed to provide instructional supports for either of the students. • For all English/Language Arts (ELA) classrooms, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. 	<p>objectives and standards in the State Board of Education approved curriculum frameworks and personalized to the classroom in which they are being utilized. Pursuant to Miss. Code Ann. §§ 37-3-49(2)(a-c) and 37-3-49(5), the implementation of the instructional management system requires that the District monitor teachers to ensure that they are instructing at levels that meet the standards provided in the State curriculum frameworks.</p> <p>To ensure compliance with Process Standards 20 and 20.1, the District shall develop and implement, with fidelity, an instructional management system that meets the standards set forth by the State Board of Education. The consistent implementation of an Instructional Management Plan within all classrooms at the local level will positively impact the instructional delivery and student achievement for all students when implemented with fidelity.</p> <p>Visit www.mdek12.org/OAE/college-and-career-readiness-standards for the current Mississippi College- and Career- Readiness Arts Learning Standards in all content areas.</p> <p>Contact content staff listed at https://www.mdek12.org/secondaryeducation/Staff to request technical assistance and professional development in the content areas (ELA, Mathematics, Social Studies, Science, World Languages, and the Arts). Or, view the Office of Professional Development's webpage https://www.mdek12.org/OPD/home to schedule technical assistance supports or to view PD on Demand opportunities.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • For all music classrooms, lesson plans were identical/verbatim from month-to-month for the entire school year. • For all music classrooms, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current Mississippi College-and Career-readiness Standards (MS CCRS) for the Arts. • In two (2) music classrooms, teachers used Pre-K materials, although the District does not serve Pre-K students. • For all mathematics teachers in Grades K-2, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. <p><u>Goodman-Pickens Elementary School</u></p> <p>A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed eleven (11) classroom sessions in-person and/or virtually.</p> <ul style="list-style-type: none"> • For one (1) ELA classroom, the lesson plans failed to reflect the content/instruction observed. • For one (1) ELA classroom, the lesson plans were not aligned to the current MS CCRS for ELA. • For all music classrooms, lesson plans were identical/verbatim from month-to-month for the entire school year. 	<p>Visit www.mdek12.org/OAE/college-and-career-readiness-standards for the current Mississippi College-and Career-Readiness Arts Learning Standards for Dance, Media Arts, Music, Theatre, and Visual Arts, 2017.</p> <p>The District shall provide opportunities for Arts Integration training for all classroom teachers on ways to use the Arts as a vehicle for promoting high-quality instruction and learning for students in all disciplines.</p> <p>The District shall ensure teachers receive training on the tiered instructional model in accordance with Miss. Admin. Code 7-3: 41.1, State Board Policy Chapter 41, Rule 41.1.</p> <p>To comply with Process Standards 20 and 20.2 and Miss. Admin. Code 7-3: 41.1, State Board Policy Chapter 41, Rule 41.1, the District shall ensure interventions are being conducted with fidelity, by ensuring that goals are specific to the student's deficit area, measurable, attainable, reasonable and time bound. Interventions and plans for students shall be developed and implemented within 20 days of the current academic school year for students populated on the MSIS intervention screen.</p> <p>The District shall ensure that all English Learner (EL) students are placed appropriately according to the MS English Learner Guidelines and all documentation shall be completed and appropriately placed in student files.</p> <p>Contact Wendy Clemons, Office of Secondary Education, at WClemons@mdek12.org or 601.359.3461 when the District is prepared for a follow-up visit to verify compliance with the competencies and objectives</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • For all music classrooms, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • For all mathematics teachers in Grade 1, lesson plans were identical for all teachers. Multiple teachers’ names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. • In one (1) mathematics classroom, instruction was offered through a hybrid model. For the three (3) students that participated virtually, the classroom teacher never engaged them in the instruction she provided for the students that participated in the classroom. • In one (1) mathematics classroom, during hybrid instruction, the teacher failed to redirect or address student misbehavior of the four (4) out of four (4) students that attended in the class. One (1) virtual student rolled around on the floor, one (1) student watched cartoons on a cellphone or tablet during (virtual) instruction, and the remaining two (2) students did not participate in instruction and kept their cameras off for the entire duration of class. • In two (2) mathematics classroom, the teachers taught the same grade level content from identical lesson plans in spite of a one-year grade difference between the classes. 	<p>required in the curriculum frameworks for Process Standards 20 and 20.1.</p> <p>Contact Sandy Elliott, English Learner Specialist, Division of Intervention Services, SElliott@mdek12.org or 601-359-2586 for technical assistance.</p> <p>Contact Laurie Weathersby, Bureau Director, Division of Intervention Services, at LWeathersby@mdek12.org or 601.359.2586 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 20 and 20.2.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Elementary School</u></p> <p>A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed eighteen (18) classroom sessions in-person and/or virtually.</p> <ul style="list-style-type: none"> • In all ELA classrooms, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. • In all music classrooms, lesson plans were identical/verbatim from month-to-month for the entire school year. • In all music classrooms, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • In one (1) music classroom, the activities observed and materials provided to students failed to align to the lesson plan provided. • In two (2) mathematics classrooms, the activities observed and materials provided to students failed to align to the lesson plan provided. • In one (1) mathematics classroom, no instruction occurred during the prescribed math block session. • For all mathematics teachers in Grades K-1, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> In one (1) mathematics classroom, the classroom was extremely unkept. Trash and other objects appeared throughout the room and on the floor; especially between student desks in the walkway of the room, making for hazardous and unsafe conditions in the event of an emergency. (<i>See also</i> Process Standard 30.) <p><u>William Dean, Jr. Elementary School</u></p> <p>A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed 23 classroom sessions in-person and/or virtually.</p> <ul style="list-style-type: none"> In all ELA classrooms, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. For Grades K, 1, and 3 science classrooms, the lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. In all music classrooms, lesson plans were identical/verbatim from month-to-month for the entire school year. In all music classrooms, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • For all mathematics teachers in Grades K-3, lesson plans were identical for all teachers. Multiple teachers' names appeared on lesson plans which indicated no differentiation by classroom teacher to accommodate for individual students within each classroom. • For one (1) mathematics teacher, the most recent lesson plans provided to the auditor showed a date of November 2020. • For one (1) mathematics teacher, instructional time was interrupted as the classroom teacher's personal cell phone rang approximately six (6) times during instruction and was not silenced by the educator after the first ring. At one time the educator answered/took the phone call while the MDE auditor observed instruction. • For one (1) mathematics teacher, classroom management was never attempted. The teacher failed to correct student misbehavior and time off-task. • For one (1) mathematics teacher, the teacher failed to provide three (3) out of twelve (12) students the necessary materials and supports they needed to make the lesson accessible (i.e., through the use of handouts, etc.) <p><u>S.V. Marshall Middle School</u> A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed 12 sessions in-person and/or virtually.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • In one (1) social studies classroom, the lesson was not aligned to the MS CCRS for the Social Studies. • In one (1) social studies classroom, three (3) out of the 26 students repeatedly indicated that they did not understand the concept or questions being asked of them by the teacher. The teacher attempted to define key words directly from a dictionary, but students still struggled. After providing some wait time and continued silence, the teacher moved on without checking for student understanding and comprehension. The remaining 23 students failed to engage in the lesson or activities being presented. • In one (1) social studies classroom, lesson plans from May 15, 2021 (date of observation) appeared identical to the lesson plans for October 11, 2020. The lesson plans were direct copies from the second nine (9) weeks of school. • For the Grade 8 ELA courses, there was no certified teaching personnel delivering content for the course. The administrative team (principals) rotate, providing management of assignments, which does not include instruction for students. (<i>See also</i> Process Standard 2) • For the Grade 7 ELA courses, the librarian is providing the instruction. However, she failed to provide a clear explanation of cause and effect. • In one (1) learning strategies class the teacher read the lesson plan to the students including the MS CCRS and inaccurately explained the definition of a specific concept. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • For one (1) science class the standards in the lesson plan failed to match the Grade 7 Science standards. <p><u>Williams-Sullivan Middle School:</u> A review of lesson plans and instruction in the classrooms indicated the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed 11 sessions in-person and/or virtually.</p> <ul style="list-style-type: none"> • In (1) social studies classroom, no instruction occurred during the prescribed Social Studies block session. • In one (1) social studies classroom, teachers spent over 15 minutes redirecting students and trying to get the students to turn on their cameras and provide responses. • In one (1) science classroom, the teacher was not aware of the current 2018 MS CCRS for science, the Crosscutting Concepts, or the Science and Engineering Principles. • For a mathematics classroom that consisted of Grade 6 and Grade 7 students in the same mathematics block, the teacher failed to engage any of the 23 students in instruction. • In one (1) music classroom, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • In one (1) music classroom, the activities observed, and materials provided to students failed to align to the lesson plan provided. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • In one (1) arts education classroom, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • In one (1) arts education classroom, the activities observed and materials provided to students failed to align to the lesson plan provided. <p><u>Holmes County Central High School</u></p> <p>A review of lesson plans and instruction in the classrooms found the School is noncompliant with Process Standard 20.1.</p> <p>The MDE observed 29 classrooms in-person and/or virtually.</p> <ul style="list-style-type: none"> • In three (3) out of the four (4) mathematics classroom, 26 out of 36 students were unable to interact with the technology and the teacher failed to provide the necessary support to make the lesson accessible for all students. Accessible technology (DESMOS calculator) was available to enhance the instructional process, but the teacher failed to use it to engage students in the learning process. • In one (1) mathematics classroom, the teacher had outdated lesson plans from three (3) years ago (April 2018), and from a different district. • In one (1) mathematics classroom, the teacher left the students unsupervised with a third-party consultant while the teacher left the room for an extended period. During this time, the students did not engage in learning. Upon return, the teacher failed to address student misbehavior or try to gain control of the class. In the same 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>classroom, out of the nine (9) students, one (1) student utilized their cell phone during instruction, one (1) student stayed asleep, and one (1) student watched videos.</p> <ul style="list-style-type: none"> • In one (1) mathematics classroom, the teacher failed to provide instruction and engage students. • In one (1) mathematics classroom, out of 12 students, one (1) student complained of not being able to see the whiteboard/instruction, two (2) students utilized their cell phone, one (1) student was sending text messages, one (1) watched videos on a separate electronic device, and zero (0) students were engaged in instruction. • In three (3) U.S. History classrooms, the teacher failed to provide any lesson plans. • In one (1) World History classroom, the teacher failed to provide any lesson plans. • In (1) World History classroom, no instruction occurred during the prescribed Social Studies block session. • In one (1) science classroom, the activities observed and materials provided to students failed to align to the lesson plan provided. • In one (1) science classroom, the teacher failed to engage students in discourse. The teacher also failed to utilize questioning techniques to deepen student comprehension and resorted to lecturing the entire session. • In one (1) World History classroom, there was no certified teaching personnel delivering content for the course. (<i>See also</i> Process Standard 2) • In all ELA classrooms, the lesson plans appeared identical for all teachers. Multiple teachers' names appeared on lesson plans, which indicated 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>no differentiation by classroom teacher to accommodate for individual students within each classroom.</p> <ul style="list-style-type: none"> • In one (1) music classroom, the lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • In one (1) music classroom, the activities observed and the materials provided to the students failed to align to the lesson plan provided. • In one (1) arts education classroom, the lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts. • In one (1) arts education classroom, the activities observed and materials provided to the students failed to align to the lesson plan provided. <p><u>Process Standard 20.2</u></p> <p><u>Durant Elementary School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>Durant Elementary School had 36 students receiving Tier III interventions beginning in January 2021. The District failed to provide any evidence of Tier II interventions being conducted at the time of the MDE audit. Evidence found in the documentation packets showed that students were reading two (2) grade levels or more below what is</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>expected according to the Star Report data, but the students were currently passing reading courses. Documentation also showed all students receiving Tier III interventions have the same deficit area (reading comprehension) as identified by Star Reports and are using the same prescribed interventions, but no details were found in the documentation.</p> <p>The MDE auditors reviewed 19 MTSS/intervention tier packets. The 19 packets reviewed contained the following issues of noncompliance:</p> <ul style="list-style-type: none"> • Nineteen (19) out of the 19 packets failed to include a complete student profile sheet. The profile sheet was either blank or incomplete. • Nineteen (19) out of the 19 packets failed to provide evidence of academic interventions. • Nineteen (19) out of the 19 packets failed provide individualized plans for Tier III interventions. Copies of intervention documentation were placed in the packets. <p><u>Goodman-Pickens Elementary School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the school is noncompliant with Process Standard 20.2.</p> <p>Goodman Pickens Elementary placed five (5) students who repeated the previous grade on a Tier III intervention. These were the only students receiving tiered support.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE auditors reviewed five (5) MTSS/intervention tier packets. The five (5) packets contained the following issues of noncompliance:</p> <ul style="list-style-type: none"> • Five (5) out of the five (5) packets failed to include a complete student profile sheet. The profile sheet was either blank or incomplete. • Four (4) out of the five (5) packets failed to contain the High-Quality Teacher Instruction Form. • Four (4) out of the five (5) packets failed to contain the Supplemental/Intensive Intervention Form. • Three (3) out of the five (5) packets failed to contain progress monitoring data. • Four (4) out of the five (5) packets failed to contain the Teacher Support Team (TST) Meeting documentation notes. • Two (2) out of the five (5) packets failed to contain a parent notification letter. • Four (4) out of the five (5) packets failed to contain evidence of academic interventions. • Five (5) out of the five (5) packets failed to contain intervention integrity checks. <p><u>S.V. Marshall Elementary School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>S.V. Marshall Elementary School had 44 students receiving Tier II interventions for the 2020 – 2021 school year. The School failed to provide any evidence as to how Tier Placement was determined for these students. In</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>addition, the School failed to provide any evidence of Tier III interventions being conducted at the time of the MDE audit.</p> <p>The MDE auditors reviewed 36 MTSS/intervention tier packets. The 36 packets reviewed contained the following issues of noncompliance:</p> <ul style="list-style-type: none"> • Thirty-six (36) out of the 36 packets failed to include a complete student profile sheet. The profile sheet was either blank or incomplete. • Thirty-six (36) out of the 36 packets failed to provide individualized plans for Tier II supplemental interventions. Copies of the intervention documentation were placed in the packets and were not prescriptive to meet the individual student’s needs. • Thirty-six (36) out of the 36 packets failed to provide a complete parent notification letter. There was no date to indicate when the intervention began. • Thirty-six (36) out of the 36 packets failed to provide evidence of academic interventions. <p><u>William Dean, Jr. Elementary School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>William Dean, Jr. Elementary School had 44 students receiving Tier III interventions in October 2020. The School moved all of the students to Tier II in January 2021. There was a midpoint review meeting in March 2021, but a decision was made to keep all students in Tier</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>II. The School informed MDE auditors that no students in Kindergarten through Grade 2 were receiving interventions as of April 23, 2021.</p> <p>The MDE auditors reviewed 22 MTSS/intervention tier packets. The 22 packets reviewed contained the following issues of noncompliance:</p> <ul style="list-style-type: none"> • Twenty-two (22) out of the 22 packets failed to include a complete student profile sheet. The profile sheet was either blank or incomplete. • Twenty-two (22) out of the 22 packets failed to provide consistent academic interventions to address deficit areas that are supported by student data. • Twenty-two (22) out of the 22 packets failed to utilize progress monitoring to determine if students are making adequate progress and modify interventions accordingly. <p><u>S.V. Marshall Middle School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>S.V. Marshall Middle School failed to identify any students as receiving Tier II or Tier III interventions for the 2020 – 2021 school year. The School informed the MDE audit team that remediation is conducted online during a learning strategies (tutoring) class. The School failed to provide any evidence of Tier III interventions being conducted at the time of the MDE audit.</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Williams-Sullivan Middle School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>The School informed the MDE audit team that there are three (3) English Learner (EL) students attending Williams-Sullivan Middle School. The principal notified the MDE team that she had a concern for a 16 year old EL student currently in Grade 6.</p> <p>The audit team observed three (3) out of three (3) folders for English Learner students. The three (3) folders contained the following issues of noncompliance:</p> <ul style="list-style-type: none"> • Two (2) out of three (3) folders failed to contain a home language survey. • Three (3) out of three (3) folders failed to contain a parent notification of EL status letter. • Three (3) out of three (3) folders failed to contain minutes from Student Evaluation Team (SET) meetings. <p>Williams-Sullivan Middle School identified 22 students as receiving Tier II or Tier III interventions for the 2020 – 2021 school year. The School informed the MDE audit team that interventions were conducted by two (2) trained assistant teachers. However, the School failed to provide the auditors with any evidence of intervention implementation.</p> <p>The MDE auditors reviewed 13 MTSS/intervention tier packets. Thirteen (13) out of 13 packets failed to contain the following information:</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Thirteen (13) out of 13 packets failed to complete the student profile sheet. It was either blank or incomplete. • Thirteen (13) out of 13 packets failed to contain the High-Quality Teacher Instruction Form. • Thirteen (13) out of 13 packets failed to provide a parent notification letter. • Thirteen (13) out of 13 packets failed to provide evidence of academic interventions. • Thirteen (13) out of 13 packets failed to provide supplemental or intensive documentation form. • Thirteen (13) out of 13 packets failed to provide intervention integrity checks. <p><u>Holmes County Central High School</u></p> <p>A review of the Multi-tiered System of Supports files and evidence of interventions provided in the classrooms indicated the School is noncompliant with Process Standard 20.2.</p> <p>Holmes County Central High School had eight (8) students receiving Tier II interventions as of March 2021; therefore, not enough time had passed at the time of the audit to have sufficient data on student progress. Only one (1) or two (2) assignments had been completed in the intervention program. The School failed to provide any evidence as to how Tier Placement was determined for these students.</p> <p>The MDE auditors reviewed eight (8) MTSS/intervention tier packets. The eight (8) packets reviewed contained the following issues of noncompliance:</p>		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Eight (8) out of the eight (8) packets failed to include a complete student profile sheet. The profile sheet was either blank or incomplete. • Eight (8) out of eight (8) packets failed to provide individualized plans for Tier II supplemental interventions. Copies of intervention documentation were placed in the packets and were not prescriptive to meet individual student needs. • Eight (8) out of eight (8) packets failed to provide a parent notification letter. 		

Standard 21: The district follows an established board policy that defines criteria for the academic promotion/progression/retention of students. Such criteria prohibit the retention of students for extracurricular purposes.

21.1: The school district implements a uniform grading policy.

21.2: A student who is enrolled in any grade higher than Grade 6 in a school district must be suspended from participation in any extracurricular or athletic activity sponsored or sanctioned by the school district after a semester in which the student’s cumulative grade point average is below 2.0 on a 4.0 scale in accordance with the Mississippi High School Activities Association (MHSAA). This portion of the standard will be jointly monitored and enforced by the State Board of Education and the MHSAA.

REGULATIONS: Miss. Code Ann. §§ 37-11-64, 65, and 66, and Miss. Admin. Code 7-3: 2.3, State Board Policy Chapter 2, Rule 2.3

SUMMARY of FINDINGS

- The Holmes County Consolidated School District policies related to promotion, retention, and progression of students are inconsistent throughout District publications.
- The Holmes County Consolidated School District failed to provide a policy regarding participation in extracurricular activities that is consistent with the Mississippi High School Activities Association (MSHAA) handbook.

The District is NONCOMPLIANT with Process Standards 21, 21.1, 21.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Board policies and District publications regarding the promotion, retention and progression of students are inconsistent.</p> <p>The 2020 – 2021 Student Handbook (p. 21) failed to accurately reflect Policy IHA – Grading System for Kindergarten students.</p> <ul style="list-style-type: none"> • The 2020 – 2021 Student Handbook states that M-Mastery = 90 – 100. The Board policy indicated the range for mastery is 80-100. The Student Handbook states that P – Progressing = 70-89, while the Board policy indicated 	<p>The District shall revise the student handbook to align with the Kindergarten grading system, as stated in Policy IHA – Grading System for Kindergarten students.</p> <p>The student handbook shall be revised to be consistent with the Promotion and Retention Policy IHE.</p> <p>Policy IHE – Promotion and Retention and Policy IDF – Extracurricular Activities Participation shall be revised to include the prohibition of retention of students for extracurricular purposes.</p>	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>progressing is 63-79. The student handbook states that N – Non-mastery = 69 and below, but the Board policy indicated Non-mastery is 62 and below.</p> <p>Policy IHE - Promotion and Retention is inconsistent with the 2020 – 2021 Student Handbook.</p> <ul style="list-style-type: none"> The Board policy states that “promotion and retention shall be based upon mastery of objectives.” The student handbook, Credit and Promotion (p.18), lists specific attendance requirements for the earning of credit or promotion. <p>Policy IHE failed to include a statement regarding the prohibition of the retention of students for extracurricular purposes.</p> <p>The 2020 – 2021 Student Handbook failed to contain accurate eligibility requirements for extracurricular participation. The student handbook requires “students to maintain a passing grade in all subjects.” While the student handbook includes a statement regarding adherence to guidelines by the MHSAA, which requires a grade point average of 2.0 on a 4.0 scale, but these guidelines are listed in Board policy IDF.</p> <p>Policy IDF – Extracurricular Activities Participation failed to include a prohibition of the retention of students for extracurricular purposes.</p>	<p>The student handbook shall specify the MHSAA guidelines for participation in extracurricular activities.</p> <p>The District shall ensure that the language in Board policies is consistent with the language in all District publications including the Student Handbook.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 21, 21.1, and 21.2.</p>	

Standard 22: The school district provides access to an alternative education program that meets the program guidelines outlined in Miss. Code Ann. § 37-13-92 and the guidelines established by the State Board of Education.

REGULATIONS: Miss. Code Ann. § 37-13-92, Miss. Admin. Code 7-3: 7.1, State Board Policy Chapter 7, Rule 7.1, and the *Guidelines for Alternative/High School Equivalency School Programs*

SUMMARY of FINDINGS

- The Holmes County Consolidated School District failed to comply with the guidelines outlined in state law and State Board of Education policy regarding the alternative school program.

The District is NONCOMPLIANT with Process Standard 22.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The MDE conducted an audit of the Holmes County School District’s Alternative Education program.</p> <p>The District had a Board approved handbook for the 2020 – 2021 school year posted on the District’s website outlining the District’s policies and procedures for placement into the District’s alternative school program. However, the alternative school program handbook did not align with other Board policies (i.e., credit recovery, transportation, etc.)</p> <p>The District is implementing disciplinary ladder steps that do not align with discipline levels and consequences.</p> <p>The alternative school program failed to provide an Individualized Instruction Plan (IIP) for each student enrolled in the program. The District also failed to provide a documented process for the development of an IIP. The IIPs that were in place failed to consistently identify goals and objectives for:</p>	<p>To comply with Miss. Code Ann. § 37-13-92 and Miss. Admin. Code 7-3: 7.1, State Board Policy, Chapter 7, Rule 7.1, the District shall review and revise the local board policies and student handbook to reflect current policies governing the alternative education program.</p> <p>The District’s policies and procedures shall include, but not be limited to:</p> <ul style="list-style-type: none"> • Clear, concise, and consistent alignment and application of discipline ladder steps to corresponding discipline levels; • Clearly defined roles of the Discipline Committee Members and presiding officers outlined in the student handbook; • Clearly defined Credit Recovery Program criteria included in the student handbook and the Graduates Within Reach Academy Student Handbook. Further. The handbooks shall indicate that the Credit Recovery Program is located on the alternative school campus. The student handbook shall also include the District’s 	<p>Immediately.</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • academics; • behavior; • functional skills; and • character education. <p>The District was unable to identify the administrator responsible for the alternative campus. Responses regarding the assigned administrator from District personnel varied.</p> <p>The District failed to maintain student records (i.e., incomplete placement and counseling records).</p> <p>The District failed to have IEPs for students with disabilities receiving educational services through the alternative school program.</p> <p>The District failed to provide evidence to support counseling services were provided to students and parents. Limited documentation was provided for the counseling sessions and there was no evidence the counseling sessions were provided by a certified counselor. (<i>See also</i> Process Standard 2.4)</p> <p>The District failed to have a clear placement and transportation plan for the Credit Recovery Program housed at the alternative school.</p> <p>The District failed to provide evidence that the District adhered to the process identified in the Credit Recovery Procedures Manual as outlined in the Roles and Responsibility section.</p>	<p>transportation policy for students to and from their home school;</p> <ul style="list-style-type: none"> • Manifestation determination for students receiving special education services; • Goals of the program(s); • Placement criteria; • Process to ensure continuing education for all students; • Parental and community involvement; • Length and time of the school day; • Plan for awarding Carnegie unit credit(s); • Discipline policy; • Criteria for completion of the alternative education program or re-entry into the regular education programs; and • Progress monitoring, performance measures, and a process for program evaluation. <p>The alternative school program administrator shall be identified and adhere to his/her assigned roles and responsibilities. The alternative school program administrator shall be a licensed administrator serving in a district-level administrator position.</p> <p>Furthermore, when the alternative school campus is a stand-alone facility, there shall be a certified administrator (principal or assistant principal) on campus at all times to supervise staff and students.</p> <p>Process Standard 2.2 states, “With the exception of academic core subjects, the professional staff in each school is comprised of no more than 5% of Full Time Equivalent (FTE) units working outside the area or areas of endorsement. Assistant principals and administrative</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on a review of student file folders housed at the Alternative School Campus, the District failed to monitor students' progress at regular intervals as outlined in the student handbook.</p> <p>Based on observations during the on-site audit, the District failed to provide comparable accommodations for students in the alternative school program.</p>	<p>interns who are not properly endorsed may be included in the 5% FTE working outside their area of endorsement, provided they do not act in the place of the principal. An appropriate license is required for superintendents, principals, librarians, and guidance counselors.”</p> <p>The alternative school program administrator shall require verification from the appropriate guidance counselor regarding a student's suitability to be placed in the alternative school program based on Board policy.</p> <p>The alternative school program shall be defined through written Board-approved policies and procedures that outline and provide appropriate educational opportunities for the categories of all students being served. Further, the program shall meet the requirements of Miss. Code Ann. §37-13-92.</p> <p>To comply with Miss. Code Ann. § 37-13-91, the District shall provide educational services to students placed in the alternative education program that are consistent with students in the traditional setting to ensure that all students meet the 180-day criteria for a school year and the minimum requirement of 330 instructional minutes per school day.</p> <p>The District shall ensure that an Individualized Instruction Plan (IIP) is developed for all students, excluding students with an IEP. The District shall develop a process that allows an educational review, by teachers and other appropriate professional personnel, to assist in the development of the Individualized Instruction Plan (IIP). At a minimum, the IIP shall include the following:</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<ul style="list-style-type: none"> • Academic and behavior expectations; • Progress monitoring; • Additional intervention strategies (behavior and academic); • Strengths and areas of need; and • Character education. <p>The District shall provide behavior interventions that address the specified behavior of students.</p> <p>The District shall ensure that educational services are provided to students with disabilities consistent with the goals and objectives identified in each student’s Individualized Education Program (IEP). The District shall ensure that a related service log is maintained for students receiving services as part of an IEP.</p> <p>The District shall provide counseling for parents and students by appropriately licensed support staff. Documentation on file in the District shall include the date and time of the services provided for specific students.</p> <p>The District’s Credit Recovery Procedures Manual shall outline the roles and responsibilities for staff and ensure the responsible staff perform all required duties.</p> <p>The District’s Alternative Education Program Handbook shall include the Board approved requirements for the operation and implementation of the credit recovery program. The Alternative Education Program Handbook shall align with the District’s Credit Recovery Policy and indicate the Credit Recovery Program is located within the Alternative School Program.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>The Alternative School Education Program Handbook shall also include the requirement for progress monitoring and reporting to the student’s home school. The student handbook shall also include the District’s transportation policy for students to and from their home school.</p> <p>The District shall monitor the progress of students and assign grades consistent with state law, and SBE and local district grading policies.</p> <p>The District shall provide a covered entrance to the alternative school, comparable to their home school, to allow students to enter and exit the school bus during inclement weather.</p> <p>Contact Dr. LaRenda J. Harrison, Bureau Director, Compulsory School Attendance Enforcement, Alternative Education and High School Equivalency Program, at LHarrison@mdek12.org or 601.359.5743 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 22.</p>	

Standard 23: The school district, in its discretion, may provide access to a GED Option program that meets the program guidelines outlined in Miss. Code Ann. § 37-13-92(4) and the guidelines established by the State Board of Education.

REGULATIONS. Miss. Code Ann. § 37-13-92(4), Miss. Admin. Code 7-3: 7.2, State Board Policy Chapter 7, Rule 7.2, and the *Guidelines for Alternative/GED School Programs*

SUMMARY of FINDINGS

- The Holmes County Consolidated School District does not operate a GED Option program.

Process Standard 23 is NOT APPLICABLE.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 24: Each full-time classroom teacher, has an unencumbered period during the teaching day/week to be used for individual or departmental planning.

24.1: If the school utilizes a traditional six-period or seven-period day schedule, the instructional planning time provided for secondary teachers is a minimum of 225 minutes per week, exclusive of lunch period. If the school utilizes any form of a modular/block schedule, the instructional planning time provided is a minimum of either 225 minutes per week or an average of 225 minutes per week per instructional cycle, exclusive of lunch period.

24.2: Instructional planning time for the elementary school teacher is no less than 150 minutes per week, exclusive of lunch period.

REGULATIONS: Miss. Admin. Code 7-3: 2.1, State Board Policy Chapter 2, Rule 2.1

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.
- One (1) classroom teacher did not have an unencumbered period during the teaching day to be used for individual or departmental planning.

The District is **NONCOMPLIANT** with Process Standards 24, 24.1, and 24.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Elementary School</u> The District failed to provide one (1) classroom teacher with an unencumbered period during the teaching day to be used for individual or departmental planning.</p>	<p>To comply with Miss. Admin. Code 7-3: 2.1, State Board Policy Chapter 2, Rule 2.1, the District shall ensure that each classroom teacher, excluding vocational teachers whose class periods exceed 50 minutes, has an unencumbered period of time during the teaching day to be used for individual or departmental planning.</p> <p>If the school utilizes a traditional six-period or seven-period day schedule, the instructional planning time provided for secondary teachers shall be a minimum of 225 minutes per week, exclusive of lunch period. If the school utilizes any form of a modular/block schedule, the</p>	<p>Prior to the beginning of the 2021 – 2022 school year</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
	<p>instructional planning time provided shall a minimum of either 225 minutes per week or an average of 225 minutes per week per instructional cycle, exclusive of lunch period.</p> <p>The instructional planning time for an elementary school teacher shall be no less than 150 minutes per week, exclusive of lunch period.</p> <p>Contact Dr. Jo Ann Malone, Executive Director, Office of Accreditation at JMalone@mdek12.org or 601.359.3764 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 24, 24.1, and 24.2.</p>	

Standard 25: Individual teachers (grades 9-12) are limited to three (3) course preparations per scheduling cycle or five (5) in the same subject/content area. Any request for an exception must be submitted in writing to the Commission on School Accreditation for review and action.

REGULATIONS: Miss. Admin. Code 7-3: 2.1, State Board Policy Chapter 2, Rule 2.1

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.
- According to the data reported in MSIS for the 2020 – 2021 school year, the teachers in Holmes County Consolidated School District were limited to three (3) course preparations per scheduling cycle or five (5) in the same subject/content area.

The District is **COMPLIANT** with Process Standard 25.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 26: The curriculum of each high school at a minimum consists of required and approved courses that generate at least 33½ Carnegie units annually. Any request for an exemption from teaching the courses listed in Appendix B must be submitted in writing to the Commission on School Accreditation for review and action.

REGULATIONS: Appendix B, Miss. Code Ann. § 37-1-3(2), 7 Miss. Admin. Code 7-3: 28.2 and 28.3, State Board Policy Chapter 28, Rules 28.2 and 28.3.

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: one (1) high school, Holmes County Central High School.

The District is NONCOMPLIANT with Process Standard 26.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>Based on a review of documentation (Course Offering Form and Master Schedule) provided by Holmes County Central High School staff, the District failed to provide an Advanced Placement social studies course to students. Therefore, the District failed to provide a curriculum that, at a minimum, consists of required and approved courses that generate at least 33½ Carnegie units annually as required by Appendix B of the <i>Mississippi Public School Accountability Standards, 2020</i>.</p>	<p>As required by Appendix B of the <i>Mississippi Public School Accountability Standards, 2020</i>, the District shall provide an Advanced Placement social studies course to all high school students.</p> <p>Contact Wendy Clemons, Executive Director, Office of Secondary Education, at WClemons@mdek12.org or 601.359.3461 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 26.</p>	<p>Prior to the beginning of the first semester of the 2021 – 2022 school year.</p>

Standard 27: The curriculum of each elementary or middle school (any configuration of grades K-8) at a minimum consists of reading/language arts, mathematics, science, social studies, the arts, health education, and physical education, which may be taught by a regular classroom teacher.

27.1: In any configuration of grades K-8, the curriculum must include 150 minutes of activity-based instruction per week and 45 minutes of instruction in health education per week.

27.2: Implementation of the activity-based instruction must meet or exceed the standards as approved by the State Board of Education.

27.3: A regular classroom teacher may provide instruction in the arts, health education, and physical education in a self-contained classroom setting.

REGULATIONS: Miss. Code Ann. § 37-1-3(2) and § 37-13-134

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.

The District is NONCOMPLIANT with Process Standards 27, 27.1, 27.2, and 27.3.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Process Standards 27, 27.1, and 27.2</u></p> <p><u>Durant Elementary School</u> The school failed to provide 45 minutes of health instruction per week in Grades 3 – 5.</p> <p><u>S.V. Marshall Middle School</u> The school failed to provide 150 minutes of activity-based instruction per week in Grades 6 – 8.</p> <p>The school also failed to provide 45 minutes of health instruction per week in Grades 6 – 8.</p>	<p>To comply with Miss. Code Ann. § 37-13-134 the District shall:</p> <ul style="list-style-type: none"> incorporate at least 45 minutes of instruction in health education per week for students in Kindergarten and Grade 8, and ensure the health standards are taught to all students in Kindergarten through Grade 8. <p>The District shall provide opportunities for Arts Specialists to receive training that addresses students’ learning challenges and improve their instruction by learning new methods and information about the current Mississippi College-and Career-Readiness</p>	<p>December 2021</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>William Dean, Jr. Elementary School</u> The school failed to provide 150 minutes of activity-based instruction per week in Grades K – 5.</p> <p>The school failed to provide 45 minutes of health instruction per week in Grades 1 – 5.</p> <p><u>Process Standards 27 and 27.3</u></p> <p><u>Goodman-Pickens Elementary School</u> The District failed to provide current lesson plans for the music classroom.</p> <p>The lesson plans that were provided failed to address the MS College- and Career-Readiness Standards (CCRS) for the Arts.</p> <p><u>Durant Elementary School, Goodman-Pickens Elementary School, S.V. Marshall Elementary School, and William Dean, Jr. Elementary School</u> For all music classrooms, lesson plans were identical from month-to-month for the entire school year and failed to provide differentiation to address individual students’ needs.</p> <p>For all music classrooms, lesson plans failed to be appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts.</p> <p><u>S.V. Marshall Middle School and Williams-Sullivan Middle School</u> For all visual arts and theatre classes, lesson plans were not appropriately sequenced for the time of year, grade-level appropriate, age-appropriate, or aligned to the current MS CCRS for the Arts.</p>	<p>Arts Learning Standards for Dance, Media Arts, Music, Theatre, and Visual Arts, 2017.</p> <p>The District shall provide opportunities for Arts Integration training for all classroom teachers on ways to utilize the Arts as a vehicle for promoting high-quality instruction and learning for students in all disciplines.</p> <p>The District shall provide opportunities for world languages teacher(s) to attend trainings on understanding and effectively implementing the 2016 Mississippi World Languages Framework.</p> <p>Visit www.mdek12.org/OAE/college-and-career-readiness-standards for the current Mississippi College- and Career-Readiness Arts Learning Standards for Dance, Media Arts, Music, Theatre, and Visual Arts, 2017.</p> <p>Contact Laurie Weathersby, Bureau Director, Division of Intervention Services, at LWeathersby@mdek12.org or 601.359.2586 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 27, 27.1, and 27.2.</p> <p>Contact Limeul Eubanks, Staff Officer III, Offices of Elementary Education and Reading and Secondary Education at LEubanks@mdek12.org or 601.359.3461 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 27 and 27.3.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Goodman-Pickens Elementary School</u></p> <p>The District failed to provide current lesson plans for the music classroom.</p> <p>The lesson plans that were provided failed to address the MC CRSS for the Arts.</p> <p><i>(See also Process Standards 20, 20.1, and 20.2)</i></p>		

Standard 28: Student teacher ratios do not exceed the following:

- 28.1: Student teacher ratios do not exceed 22 to 1 in kindergarten, except in instances in which a full-time assistant teacher is in the classroom. If a full-time assistant teacher is employed, 27 may be enrolled.**
- 28.2: Student teacher ratios do not exceed 27 to 1 in classrooms serving grades 1 through 4 unless approved by the State Board of Education. (Schools Meeting the Highest Levels of Performance are exempted.)**
- 28.3: Student teacher ratios do not exceed 30 to 1 in self-contained classes serving grades 5-8. A one-year waiver may be requested for classes that do not exceed more than two (2) students beyond the allowable student teacher ratio.**
- 28.4: Student teacher ratios do not exceed 33 to 1 in departmentalized academic core classes serving grades 5-12. A one-year waiver may be requested for classes that do not exceed more than two (2) students beyond the allowable student teacher ratio.**
- 28.5 The total number of students taught by an individual teacher in academic core subjects at any time during the school year shall not exceed 150. A teacher who provides instruction through intra-district or inter-district distance learning or supervises students taking virtual courses will be exempt from the 150-student limitation. A lab facilitator or principal designee will be responsible for the assignment of grades and related activities at the receiving school. (Schools Meeting the Highest Levels of Performance are exempted.)**

REGULATIONS: Miss. Code Ann. § 37-151-77, Miss. Admin. Code 7-3: 19.1, State Board Policy Chapter 19, Rule 19.1, and the *Mississippi Kindergarten Guidelines*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.
- According to the data reported in MSIS for the 2020 – 2021 school year, the Holmes County Consolidated School District did not exceed the maximum student-teacher ratios.

The District is COMPLIANT with Process Standards 28, 28.1, 28.2, 28.3, 28.4, and 28.5.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Standard 29: The school district complies with the applicable policies of the State Board of Education and state and federal laws in the operation of its transportation program. The school district implements Nathan’s Law as a priority for promoting school bus safety.

29.1: All buses are inspected on a quarterly basis and are well-maintained and clean.

29.2: Each bus driver has a valid bus driver certificate and a commercial driver's license and operates the bus according to all specified safety procedures. The school district has on file a yearly motor vehicle report on each driver and evidence that each driver has received two (2) hours of in-service training per semester.

29.3: Bus schedules ensure arrival of all buses at their designated school sites prior to the start of the instructional day.

29.4: Emergency bus evacuation drills are conducted at least two (2) times each year.

REGULATIONS: Miss. Code Ann. § 37-41-53, § 63-1-33, § 63-1-73, § 63-3-615, and §97-3-7, and Miss. Admin. Code 7-3: 81.3, 81.4, 81.6, 81.7, and 81.9, State Board Policy Chapter 81, Rules 81.3, 81.4, 81.6, 81.7, and 81.9.

SUMMARY of FINDINGS

- The Holmes County Consolidated School District has a current inventory of 71 buses. The MDE inspected 50 buses. The MDE did not inspect 21 of the 71 buses which were out-of-service for mechanical issues.
- The Holmes County Consolidated School District is noncompliant with Process Standard 29.2 for the 2020 – 2021 school year. The District only provided documentation of conducting one (1), two (2) hour in-service training for the 2017 – 2018 school year.
- The Holmes County Consolidated School District conducted zero (0) of the two (2) required bus evacuation drills for the 2020 – 2021 school year.

The District is COMPLIANT with Process Standards 29.3.

The District is NONCOMPLIANT with Process Standards 29, 29.1, 29.2 and 29.4.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>The Holmes County Consolidated School District failed to comply with Process Standards 29 and 29.1 regarding quarterly inspections and maintenance of buses. (See Attachment H for detailed report on fleet).</p> <p>The District did not meet the annual requirements outlined in Process Standards 29.2 and 29.4 for the 2020 – 2021 school year. The District failed to provide documentation of the required two (2) in-service training hours per semester for the 2020 – 2021 school</p>	<p>To comply with Miss. Code Ann. § 37-41-53, § 63-1-33, § 63-1-73, § 63-3-615, and §97-3-7, and Miss. Admin. Code 7-3: 81.3, 81.4, 81.6, 81.7, and 81.9, State Board Policy Chapter 81, Rules 81.3, 81.4, 81.6, 81.7, and 81.9, the District shall ensure that all buses are well-maintained and clean. Buses tagged as “out-of-service” shall not be used to transport students.</p> <p>The District shall ensure and document that all bus drivers completed the required MDE sanctioned two (2)</p>	<p>Immediately</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p>year. The most recent documentation the District provided for two (2) in-service training hours per semester was for school year 2017 – 2018. The District failed to have on file a yearly motor vehicle report (Process Standard 29.2). The District also failed to provide documentation of the two (2) required emergency bus evacuation drills for school year 2020 – 2021 (Process Standard 29.4).</p> <p>As of April 20, 2021, the District failed to provide documentation of one (1) two (2) hour in-service training for bus drivers as required by Process Standard 29.2. The District provided an itinerary for one (1) two (2) hour in-service training at the beginning of the first semester but failed to provide a sign-in sheet for bus drivers attending the two (2) hour in-service training for school year 2020 – 2021. The District provided a sign-in sheet for school year 2017 – 2018.</p> <p>As of April 20, 2021, the District had not conducted any emergency bus evacuation drills as required by Process Standard 29.4.</p>	<p>in-service training hours per semester.</p> <p>The District shall conduct and document the required number of bus evacuation drills.</p> <p>The District shall correct all noted deficiencies in Attachment H.</p> <p>The District is responsible for coordinating with the Office of Safe and Orderly Schools, Division of Pupil Transportation to correct the areas of noncompliance. Clearance of this accreditation deficiency will depend upon receipt in the Office of Accreditation of a notice from the Office of Safe and Orderly Schools, Division of Pupil Transportation stating that all noted deficiencies have been corrected and the District is compliant with Process Standards 29, 29.1, 29.2 and 29.4.</p> <p>Contact Jonathan J. Tillman, Sr., School Transportation Administrator, Office of Safe and Orderly Schools, Division of Pupil Transportation at JTillman@mdek12.org or 601.359.1028 for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standards 29, 29.1, 29.2, and 29.4.</p>	

Standard 30: The school district provides clean/sanitary facilities in a safe and secure environment. All classrooms in each school will be air-conditioned.

REGULATIONS: Miss. Code Ann. § 37-7-301(c)(d)(j), §§ 37-11-5 and 49, and § 45-11-101

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.

The District is **NONCOMPLIANT** with Process Standard 30.

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>Durant Elementary School</u> <u>Findings:</u> <u>Exterior</u></p> <ul style="list-style-type: none"> • No “Visitor Parking” signs. • Main entrance was not clearly identified. • No directions to the main office. <p><u>Interior</u></p> <ul style="list-style-type: none"> • Several rooms campus-wide did not have evacuation maps posted. • No Asbestos Management plan on file in the main office. <p><u>Main Building</u></p> <ul style="list-style-type: none"> • Fire alarm system was disabled. • Open blanks in the electrical panel outside the main office. • Obstructed staircase to second means of egress window in Room B102. 	<p><u>Durant Elementary School</u></p> <ul style="list-style-type: none"> • Provide visitor parking signs. • Identify and label the main entrance. • Provide clear directions to the main office. • Post evacuation maps in every classroom in same general location. • Update Asbestos Management Plan in the main office. • Inspect and repair fire alarm system. • Provide covers for open blanks in the electrical panels. • Remove books from second means of egress staircase in Room B102. • Install GFCI type receptacles near water fountains where needed. • Inspect, test, and tag all portable fire extinguishers. • Verify second means of egress windows are labeled and unobstructed. 	<p>Immediate and ongoing</p>

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • No Ground Fault Circuit Interrupter (GFCI) type receptacles on the water fountains. • Expired portable fire extinguisher in the library. • Second means of egress window unlabeled in Room B108. • Detached electrical box on the exit sign by the back hall restrooms. <p><u>Auditorium</u></p> <ul style="list-style-type: none"> • Inoperable exit sign in the balcony area. • Seating capacity not posted in the auditorium. • Fire alarm strobe hanging by its wires in the auditorium. • Several damaged seats in the auditorium. <p><u>Kitchen/Dining Room</u></p> <ul style="list-style-type: none"> • No evacuation maps posted in the dining room. • Unprotected lights in the dish sanitizing area. • Expired boiler certificate in the dish sanitizing area. • Damaged door in the dry goods storage area. <p><u>K-2 Annex Building</u></p> <ul style="list-style-type: none"> • Curtains on the second means of egress window in Rooms E101, E103, and E105. • Unprotected fluorescent lights in the boys' restroom. <p><u>Commons Building</u></p> <ul style="list-style-type: none"> • Loose electrical outlet in the large open room. <p><u>Junior High Building</u></p> <ul style="list-style-type: none"> • Inoperable exit signs. • Unprotected electrical outlet by the water fountain. 	<ul style="list-style-type: none"> • Secure loose electrical boxes/outlets. • Repair or replace inoperable exit signs. • Post seating capacity in the auditorium. • Secure loose fire alarm strobe in the auditorium. • Repair/remove damaged seats in the auditorium. • Post evacuation maps in the dining room. • Provide covers for all unprotected lights. • Post updated boiler certificates near equipment. • Repair or replace damaged door in the dry goods storage area. • Remove curtains from second means of egress windows where needed. • Provide covers for fluorescent lights in boys' restroom. • Provide covers for unprotected electrical outlets. • Replace damaged wall tile in Jr. High boys' restroom. • Replace damaged floor tile in Jr. High boys' restroom. • Replace all damaged ceiling tiles. • Verify all power strips plug directly into a permanent power source. <p><u>Goodman-Pickens Elementary School</u></p> <ul style="list-style-type: none"> • Update Asbestos Management Plan in the main office. • Repair roof leaks. • Correct drainage problem behind main building near kitchen. • Label water meter. • Secure all air conditioner electrical panels. • Repair or replace all inoperable exit signs. • Install GFCI type receptacles near water fountains. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • No Ground Fault Circuit Interrupter (GFCI) type receptacles on the water fountains. • Damaged wall tile by the urinals in the boys’ restroom. • Damaged floor tile in the boys’ restroom. • Damaged ceiling tiles in the boys’ restroom. • Power strip plugged into another power strip in Room D105. • Unprotected electrical outlet in the main office. <p><u>Goodman-Pickens Elementary School</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> • No Asbestos Management plan on file in the main office. • Several roof leaks throughout the building. <p><u>Exterior</u></p> <ul style="list-style-type: none"> • Standing water behind the building by the back door of the kitchen. • Water meter not labeled. • Exterior A/C electrical panels unsecured. <p><u>A Hall</u></p> <ul style="list-style-type: none"> • Inoperable exit sign at the main entrance. • No Ground Fault Circuit Interrupter (GFCI) type receptacles near the water fountains. • Inoperable exit sign at the south exit door. <p><u>B Hall</u></p> <ul style="list-style-type: none"> • No portable fire extinguisher in the library. • Power strip plugged into another power strip in the library. 	<ul style="list-style-type: none"> • Provide a portable fire extinguisher in the library. • Verify that all power strips plug directly into a permanent power source. • Provide covers on all unprotected lights. • Install a permanent power source where electrical extension cords are being used. • Repair air conditioner on the B Hall. • Repair or replace all inoperable emergency lights. <p><u>S.V. Marshall Elementary School</u></p> <ul style="list-style-type: none"> • Inspect and repair the fire alarm systems. • Repair or replace all inoperable exit signs. • Repair toilet in the D Hall girls’ restroom. • Provide covers for unprotected lights. • Repair damaged electrical conduit in Room D4. • Provide covers for unprotected electrical outlets. • Repair damaged sheetrock walls in Room C4. <p><u>William Dean, Jr. Elementary School</u></p> <ul style="list-style-type: none"> • Provide visitor parking signs. • Identify and label the main gas shutoffs. • Identify and label the main electrical shutoffs. • Inspect and repair the fire alarm system. • Provide a portable fire extinguisher in the library. • Post evacuation maps in every classroom in the same general location. • Update Asbestos Management Plan in the main office. • Provide a second means of egress in Rooms A103 and A107. • Remove curtains from second means of egress windows. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Unprotected lights in Room 213. • Electrical extension cord used as a permanent power source in Room 208. • B Hall Air Conditioner Unit not working properly. <p><u>Kitchen/Dining Room</u></p> <ul style="list-style-type: none"> • Inoperable emergency lighting in the kitchen. • Inoperable exit signs/emergency lighting in the dining room. <p><u>S.V. Marshall Elementary School</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> • Trouble code on the fire alarm system. • Inoperable exit signs campus-wide. <p><u>D Hall</u></p> <ul style="list-style-type: none"> • Out-of-order toilet in the girls’ restroom. • Unprotected fluorescent lights in the boys’ restroom. • Damaged electrical conduit in Room D4. • Unprotected electrical outlet in Room D4. <p><u>B Hall</u></p> <ul style="list-style-type: none"> • Unprotected electrical outlet in Room B3. <p><u>C Hall</u></p> <ul style="list-style-type: none"> • Unprotected fluorescent lights in Room C2. • Damaged sheetrock walls in Room C4. • Unprotected electrical outlet in Room C5. 	<ul style="list-style-type: none"> • Inspect, test, and tag all expired portable fire extinguishers. • Post seating capacity in the gymnasium and dining room. • Post updated boiler certificates near equipment. <p><u>S.V. Marshall Middle School</u></p> <ul style="list-style-type: none"> • Replace missing handicap parking sign. • Inspect and repair all expired portable fire extinguishers. • Repair or replace all inoperable exit signs. • Repair roof leaks. • Replace missing/damaged ceiling tiles where needed. • Provide room numbers where needed. • Replace inoperable lights. • Replace missing toilet in the A Hall boys’ restroom. • Provide a portable fire extinguisher in the library. • Repair urinal in the B Hall boys’ restroom. • Repair the B Hall men’s faculty restroom. • Provide covers for all unprotected electrical outlets. • Repair sheetrock wall in Room B1. • Inspect, test, and tag all expired portable fire extinguishers. • Verify all power strips plug directly into a permanent power source. • Provide covers for exposed wires. • Repair damaged cabinets in Room D4. • Replace damaged receptacle plates. • Remove graffiti from walls in Room D1. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>William Dean, Jr. Elementary School</u></p> <p><u>Findings:</u></p> <p><u>Exterior</u></p> <ul style="list-style-type: none"> • No “Visitor Parking” signs. • Main gas shutoffs not labeled. <p><u>Interior</u></p> <ul style="list-style-type: none"> • Trouble code on the fire alarm system. • No portable fire extinguisher in the library. • No evacuation maps posted in several rooms (campus wide). • Main electrical shutoffs not labeled. • No Asbestos Management plan on file in the main office. <p><u>K-2 Hall</u></p> <ul style="list-style-type: none"> • No second means of egress in Room A103/ computer lab. • No second means of egress in Room A107/ computer lab. <p><u>3rd-5th Grade Hall</u></p> <ul style="list-style-type: none"> • Curtains covering the second means of egress window in Room 117. • Expired portable fire extinguisher outside Room 120. <p><u>Gymnasium</u></p> <ul style="list-style-type: none"> • No seating capacity posted in the gymnasium. <p><u>Kitchen/Dining Room</u></p> <ul style="list-style-type: none"> • No seating capacity posted in the dining room. • Expired boiler certificate. 	<ul style="list-style-type: none"> • Remove boxes within 18 inches of ceiling in the dry goods storage area. • Provide covers for open blanks in electrical panels. • Repair field house visitor side entrance door. • Provide portable fire extinguishers in the field house. <p><u>Williams-Sullivan Middle School</u></p> <ul style="list-style-type: none"> • Update Asbestos Management Plan in the main office. • Repair roof leaks. • Repair or replace all damaged/inoperable exit signs. • Remove curtains from all second means of egress windows. • Provide covers for all unprotected lights. • Replace all missing ceiling tiles. • Remove clutter from old locker rooms in the gymnasium and the secure doors. • Repair damaged sheetrock wall in the ICT 2 lab. • Replace damaged floor tile in the ICT 2 lab. • Verify that all power strips plug directly into a permanent power source. • Provide a second means of egress in Room 1 in the Middle School Lower Hall. • Install GFCI type receptacles on water fountains where needed. • Repair damaged electrical outlets where needed. • Secure loose electrical conduit where needed. • Remove obstruction from second means of egress window in Room 7 on the Middle School Lower Hall. • Provide covers for all exposed wires. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>S.V. Marshall Middle School</u></p> <p><u>Findings:</u></p> <p><u>Exterior</u></p> <ul style="list-style-type: none"> • Missing one (1) handicap parking sign. <p><u>Interior</u></p> <ul style="list-style-type: none"> • Trouble code on the fire alarm system. • Inoperable exit signs campus wide. • Roof leaks campus wide. • Missing ceiling tiles campus wide. • Missing room numbers campus wide. • Inoperable lights campus wide. <p><u>A Hall</u></p> <ul style="list-style-type: none"> • Missing toilet in boys’ restroom. • No portable fire extinguisher in the library. <p><u>B Grade Hall</u></p> <ul style="list-style-type: none"> • Out-of-order urinal in the boys’ restroom. • Missing ceiling tiles in the boys’ restroom. • Out-of-order men’s faculty restroom. • Unprotected electrical outlets in Room B1. • Damaged sheetrock wall in Room B1. • Expired portable fire extinguisher in Room B3. <p><u>C Hall</u></p> <ul style="list-style-type: none"> • Expired portable fire extinguisher in the chemistry lab. • Unprotected electrical outlets in the art room. <p><u>E Hall</u></p> <ul style="list-style-type: none"> • Power strips plugged into other power strips in Room E5. 	<ul style="list-style-type: none"> • Inspect, test, and tag all expired portable fire extinguishers. • Replace damaged door by the shower in the field house locker room. <p><u>Holmes County Central High School</u></p> <ul style="list-style-type: none"> • Verify all power strips plug directly into a permanent power source. • Repair or replace damaged/inoperable exit signs. • Install GFCI type receptacles near water fountains where needed. • Provide covers for unprotected electrical outlets. • Updated Asbestos Management Plan in the main office. • Provide covers for unprotected lights. • Secure loose electrical conduit. • Verify second means of egress windows are labeled and unobstructed. • Replace damaged electrical receptacle plates. • Remove curtains from second means of egress windows. • Provide covers for exposed wires. • Provide a chemical inventory for all chemicals in the chemistry lab. • Provide Material Safety Data Sheets (MSDS) for all chemicals in the chemistry lab. • Provide room numbers where needed. • Replace damaged electrical outlet in Room 507. • Provide a permanent power source where electrical extension cords are being used. • Replace damaged drop ceilings in band hall and choir room storage areas. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>D Hall</u></p> <ul style="list-style-type: none"> Exposed wires in an electrical junction box outside Room D5. Water damaged cabinets in Room D4. Damaged receptacle plate in Room D1. Graffiti on the walls in Room D1. <p><u>Kitchen/Dining Room</u></p> <ul style="list-style-type: none"> Boxes stored within 18 inches of the ceiling in the dry goods storage area. Open blank in the kitchen electrical panel. <p><u>Gymnasium</u></p> <ul style="list-style-type: none"> Damaged ceiling tiles in the boys' home locker room. <p><u>Field House</u></p> <ul style="list-style-type: none"> Visitor side of the field house inaccessible due to a damaged door. Inoperable lights. No portable fire extinguishers. <p><u>Williams-Sullivan Middle School</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> No Asbestos Management plan on file in the main office. Several roof leaks throughout the building. Damaged exit sign outside Room A3. Several exit signs were inoperable. <p><u>Main Hall</u></p> <ul style="list-style-type: none"> Curtains covering egress window in Room 28. 	<ul style="list-style-type: none"> Replace damaged doorknob plate on boys' restroom door in the 800 Building. Replace inoperable ceiling lights where needed. Replace broken wall mirrors in gymnasium weight room. Provide covers for open blanks in the electrical panels. Provide portable fire extinguishers on the gymnasium playing surface and in the field house locker rooms. Post evacuation maps in the gymnasium. Provide additional portable fire extinguishers in the dining room. Clean field house. <p><u>Holmes County Career and Technical Center</u></p> <ul style="list-style-type: none"> Install GFCI type receptacles near water fountains where needed. Repair or replace inoperable exit signs. Repair or replace inoperable emergency lighting. Provide covers for unprotected lights. Verify all power strips plug directly into a permanent power source. Replace inoperable lights. Provide a second means of egress in the Health Science, Industrial Maintenance, and Auto Body classrooms. Provide covers for all unprotected electrical outlets. Secure intercom speaker in the Industrial Maintenance shop. 	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Inoperable exit signs. <p><u>Gymnasium</u></p> <ul style="list-style-type: none"> • Several exit signs were inoperable. • Unprotected fluorescent lights in the stage area. • Unprotected fluorescent lights in the boys’ locker room. • Missing ceiling tiles in the boys’ locker room. • Damaged exit sign by the old locker rooms. • Old locker rooms cluttered. <p><u>ICT 1 and ICT 2 Lab Building</u></p> <ul style="list-style-type: none"> • Inoperable exit sign in the ICT 2 lab. • Damaged sheetrock wall and floor tile from roof leaks in the ICT 2 lab. • Power strips plugged into other power strips in the ICT 2 lab. • Inoperable exit sign in the ICT 1 lab. <p><u>Middle School Lower Hall</u></p> <ul style="list-style-type: none"> • Inoperable exit signs. • No second means of egress in Room 1. • No Ground Fault Circuit Interrupter (GFCI) type receptacles on the water fountains. • Roof leak in the girls’ restroom. • Damaged electrical outlet on the south wall in Room 5. • Loose electrical conduit on the north wall in Room 5. • Power strips plugged into other power strips in Room 8. • Loose electrical outlet on the west wall in Room 7. 	<p><u>Graduates Within Reach Academy</u></p> <ul style="list-style-type: none"> • Repair or replace inoperable exit signs. • Inspect and repair the fire alarm system. <p>Recommendations:</p> <ul style="list-style-type: none"> • Develop a policy that requires a complete and comprehensive safety survey be completed of all school buildings and grounds prior to the beginning of each school year and reported to the Superintendent and Board. • Provide shock absorbent material around all playground equipment. Refer to the Consumer Product Safety Commission’s Guidelines for Playground Safety at www.cpsc.gov. <p>The District is responsible for coordinating with the Office of Safe and Orderly Schools, Division of School Buildings to correct the areas of noncompliance. Clearance of this accreditation deficiency will depend upon receipt in the Office of Accreditation of a notice from the Office of Safe and Orderly Schools, Division of School Buildings stating that all noted deficiencies have been corrected and the District is compliant with Process Standard 30.</p> <p>Contact Brian McGairty, Bureau Director, Office Safe and Orderly Schools, Division of School Buildings BMcgairty@mdek12.org or 601.359.1028, for technical assistance or when the District is prepared for a follow-up visit to verify compliance with Process Standard 30.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Obstructed second means of egress window in Room 7. • Exposed wires on the south wall in Room 9. <p><u>Field House</u></p> <ul style="list-style-type: none"> • Expired/discharged portable fire extinguishers. • Inoperable lights in the restroom. • Unprotected lights in the laundry area. • Unprotected lights in the locker room. • Damaged door by the shower in the locker room. <p><u>Band Hall Building (Condemned)</u></p> <p><u>Holmes County Central High School</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> • Power strips plugged into other power strips in the counselor’s office. • Inoperable exit signs campus wide. • No Ground Fault Circuit Interrupter (GFCI) type receptacles on water fountains campus wide. • Unprotected electrical outlet in the main office. • No Asbestos Management plan on file in the main office. <p><u>100 Hall</u></p> <ul style="list-style-type: none"> • Unprotected fluorescent lights in the girls’ restroom. • Unprotected electrical outlets in Rooms 104 and 106. • Loose electrical conduit in Room 106. • Second means of egress window not labeled in Room 109. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>200 Hall</u></p> <ul style="list-style-type: none"> • Damaged receptacle plate in Room 203. • Curtains covering second means of egress windows in Rooms 204, 206, and 209. • Unprotected fluorescent lights in the girls' restroom. • Power strips plugged into other power strips in Rooms 208 and 209. • Exposed wires by teacher's desk in Room 209. • Second means of egress window not labeled in Room 109. <p><u>300 Hall</u></p> <ul style="list-style-type: none"> • Power strip plugged into another power strip in Room 309. • Unprotected electrical outlet in Room 306. • No chemical inventory in the Room 307/chemistry lab. • No Material Safety Data Sheets (MSDS) in Room 307/ chemistry lab. • Unprotected fluorescent lights in the boys' and girls' restrooms. • Curtains covering second means of egress window in Room 305. • Damaged 220V receptacle plate in Room 303. <p><u>400 Hall</u></p> <ul style="list-style-type: none"> • MDE auditors were unable to evaluate due to statewide testing in this area. <p><u>500 Hall</u></p> <ul style="list-style-type: none"> • Curtains covering second means of egress windows in Rooms 502 and 509. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • No room number for Room 502. • Damaged receptacle plates in Room 505. • Unprotected electrical outlets in Rooms 505 and 507. • Second means of egress window not labeled in Room 507. • Loose electrical conduit in Room 507. • Damaged electrical outlet by the door in Room 507. <p><u>600 Hall</u></p> <ul style="list-style-type: none"> • Second means of egress window not labeled in Room 603. • Power strip plugged into another power strip in Room 602. • Electrical extension cord used as a permanent power source in Room 602. • Unprotected electrical outlets in Room 601. <p><u>800 Building</u></p> <ul style="list-style-type: none"> • Damaged drop ceilings in Room 801/band storage areas. • Unprotected lights in Room 801/band instrument storage area. • Damaged drop ceilings in Room 802/choir room storage areas. • Loose electrical conduit on the back wall in Room 802/choir room. • Damaged/inoperable exit sign in Room 802/choir room. • Unprotected light in the girls' restroom. • Damaged doorknob plate on the boys' restroom door. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<p><u>700 STEM Lab Building</u></p> <ul style="list-style-type: none"> • Inoperable lights in Room 702. <p><u>Gymnasium</u></p> <ul style="list-style-type: none"> • Inoperable lights in the weight room. • Broken wall mirrors in the weight room. • Open blank electrical panel in the coach’s office. • Unprotected fluorescent light in the coach’s office. • Unprotected electrical outlet in the coach’s office. • No portable fire extinguishers on the playing surface. • Unprotected fluorescent lights in the stage area. • Unprotected lights in the boys’ restroom. • No evacuation maps posted. <p><u>Kitchen/Dining Room</u></p> <ul style="list-style-type: none"> • Additional portable fire extinguishers needed in the dining room. <p><u>Field House</u></p> <ul style="list-style-type: none"> • Unprotected lights in both locker rooms. • No portable fire extinguishers in either locker rooms. • Field house needs cleaning. <p><u>Holmes County Career and Technical Center</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> • No Ground Fault Circuit Interrupter (GFCI) type receptacles on water fountains campus wide. • Inoperable exit signs campus wide. • Inoperable emergency lighting campus wide. 		

FINDINGS	CORRECTIVE ACTION	TIMELINE
<ul style="list-style-type: none"> • Unprotected lights in the girls’ restroom outside the main office. <p><u>Business Classroom</u></p> <ul style="list-style-type: none"> • Power strips plugged into other power strips in the business classroom. <p><u>Construction Classroom</u></p> <ul style="list-style-type: none"> • Inoperable lights. • Unprotected lights in the restroom. <p><u>Health Science Classroom</u></p> <ul style="list-style-type: none"> • No second means of egress in the classroom. <p><u>Industrial Maintenance Classroom</u></p> <ul style="list-style-type: none"> • Unprotected electrical outlet in the classroom. • No second means of egress in the classroom. • Intercom speaker hanging by its wires in the shop. <p><u>Auto Body Classroom</u></p> <ul style="list-style-type: none"> • No second means of egress in the classroom. <p><u>Graduates Within Reach Academy</u></p> <p><u>Findings:</u></p> <p><u>Interior</u></p> <ul style="list-style-type: none"> • Inoperable exit signs campus wide. • Fire alarm system was inoperable. 		

Standard 31: The school district complies with State Board Policies and State and Federal laws to provide Safe Schools. Each school has a Comprehensive School Safety Plan on file that has been approved annually by the local school board.

REGULATIONS: Miss. Code Ann. § 37-3-81, § 37-3-82, § 37-3-83, § 37-7-321, § 37-11-5, § 37-11-29, § 37-11-53, § 37-11-67, § 37-11-69, the *Mississippi School Safety Manual*, and the *MDE Occupational Safety and Crisis Response Planning Manual*

SUMMARY of FINDINGS

- The MDE monitored the following school(s) within the Holmes County Consolidated School District: four (4) elementary schools, Durant Elementary School, Goodman-Pickens Elementary School, S. V. Marshall Elementary School, and William Dean, Jr. Elementary School; two (2) middle schools, S. V. Marshall Middle School and Williams-Sullivan Middle School; and one (1) high school, Holmes County Central High School.
- The MDE also monitored the Holmes County Career and Technical Center and one (1) program, Graduates Within Reach Academy.
- The District failed to provide documentation of the two (2) required reunification locations including detailed maps at four (4) schools, the Holmes County Career and Technical Center, and the Graduates Within Reach Academy.
- All classrooms at seven (7) schools and the Holmes County Career and Technical Center failed to contain the required School Safety emergency packs.
- All seven (7) schools, the Holmes County Career and Technical Center, and the Graduates Within Reach Academy failed to provide documentation of all required school safety drills.

The District is NONCOMPLIANT with Process Standard 31.

FINDINGS	CORRECTIVE ACTION	TIMELINES
<p>The District failed to provide documentation of the two (2) required reunification locations including detailed and labeled maps at the following locations:</p> <ul style="list-style-type: none"> • William Dean, Jr. Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School • Holmes County Career and Technical Center • Graduates Within Reach Academy <p>All classrooms within the District failed to contain the required emergency packs. The following schools/facilities failed to have emergency packs in all classrooms:</p>	<p>To comply with Miss. Code Ann. § 37-11-5 and the <i>Mississippi School Safety Manual</i>, the District shall conduct and document the required number of fire drills, tornado drills, emergency management, and active shooter drills.</p> <p>All District and School Crisis Management Plans shall include two (2) reunification locations with detailed and labeled maps.</p> <p>All classrooms shall contain emergency packs that at a minimum, include the following:</p> <ul style="list-style-type: none"> • color cards for outside evacuations only (Red – 	<p>Immediately and ongoing</p>

FINDINGS	CORRECTIVE ACTION	TIMELINES
<ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School • Holmes County Career and Technical Center <p>The following schools/facilities provided evidence that some of the required school safety drills had been conducted; however, the following schools/facilities failed to conduct all of the required school safety drills:</p> <ul style="list-style-type: none"> • Durant Elementary School • Goodman-Pickens Elementary School • S.V. Marshall Elementary School • William Dean, Jr. Elementary School • S.V. Marshall Middle School • Williams-Sullivan Middle School • Holmes County Central High School • Holmes County Career and Technical Center • Graduates Within Reach Academy <p>The State Board of Education granted a waiver (modification) for the 2020 – 2021 school year related to the school safety drills required in accordance with Process Standard 31. However, the waiver did not eliminate the requirement for conducting all school safety drills, it only granted the District the authority to modify the process of conducting the drills to comply with Mississippi State Department of Health (MSDH) and at Center for Disease Control (CDC) guidelines. The waiver granted by the State Board of Education stated:</p>	<p>have an emergency issue, Yellow – need assistance from an Administrator, Green – no issues);</p> <ul style="list-style-type: none"> • class roster with emergency student contacts; • emergency procedures checklist; • whistle; and, • list of any specific special needs (medications, dietary needs, or other medical issues pertaining to students). <p>All school safety drills shall be conducted and documented in accordance with the following schedule:</p> <ul style="list-style-type: none"> • Fire Drills – monthly; • Tornado Drills – twice per year; and • Lockdown/Intruder – twice per year (within the first 60 days of each semester). <p>The District is responsible for coordinating with the Office of Safe and Orderly Schools, Division of School Safety to correct the areas of noncompliance. Clearance of this accreditation deficiency will depend upon receipt in the Office of Accreditation of a notice from the Office of Safe and Orderly Schools, Division of School Safety stating that all noted deficiencies have been corrected and the District is compliant with Process Standard 31.</p> <p>Contact Brian McGairty, Bureau Director, Office of Safe and Orderly Schools, Division of School Safety at BMcgairty@mdek12.org or 601.359.1028 for technical assistance and/or when the District is prepared for a follow-up visit to verify compliance with Process Standard 31.</p>	

FINDINGS	CORRECTIVE ACTION	TIMELINES
<p>“The District shall conduct all required drills as outlined in the Mississippi School Safety Manual for the 2020 – 2021 school year; specifically, fire drills, tornado drills, and active shooter drills. All drills shall be conducted under the MSDH and the CDC guidelines in place at the time the drills are conducted.</p> <p>The District will not be cited for noncompliance if the drills are modified or the District is unable to conduct the drills within the timelines outlined in the Mississippi School Safety Manual as a result of the impact of COVID-19.</p> <p>This waiver/rule suspension/extension expires immediately upon the conclusion of the 2020 – 2021 school year reporting period.”</p> <p>During the July 8, 2021, Board meeting, the Superintendent reported that the District’s Memorandum of Understanding (MOU) with the Holmes County Sheriff’s Department would be discontinued (rescinded) due to lack of funds and the fact the Sheriff’s Department had not been paid over a two (2) year period. The amount due was \$80,000.</p> <p>During the public comment portion of the Board meeting, several parents voiced concerns regarding discipline at the high school during the summer school session. One (1) student was reported to have been beaten by two (2) other students. Without the Sheriff’s Department’s presence, the parents are concerned discipline will be out-of-control during the upcoming school year.</p>		

Standard 32: The school district complies with state statute and State Board of Education policy for educating juveniles in youth detention centers.

32.1: Educational requirements

32.2: Financial reimbursement requirements

REGULATIONS: Miss. Code Ann. § 42-21-321, Miss. Admin. Code 7-3: 30.6, State Board Policy Chapter 30, Rule 30.6, and *Guidebook for Educating Juveniles in Detention Centers*

SUMMARY of FINDINGS

- The Holmes County Consolidated School District is in compliance with the State law and State Board of Education policy that govern the education of juveniles Youth Detention Centers.

The District is COMPLIANT with Process Standards 32, 32.1, and 32.2.

FINDINGS	CORRECTIVE ACTION	TIMELINE
None	N/A	N/A

Attachment A



Paula A. Vanderford, Ph.D.
Chief Accountability Officer
Jo Ann Malone, Ed.D.
Executive Director
Office of Accreditation

October 19, 2020

Mr. Will Russell, Interim Superintendent
Holmes County Consolidated School District (2611)
P. O. Box 630
Lexington, MS 39095

Mr. Anthony Anderson, President
Holmes County Consolidated School Board
P. O. Box 630
Lexington, MS 39095

Dear Mr. Russell and Mr. Anderson:

The Mississippi Department of Education's (MDE) Office of Accreditation has received reports of allegations involving school board members interfering in the day-to-day operations of the Holmes County Consolidated School District (District). Process Standard 1 of the *Mississippi Public School's Accountability Standards, 2020* addresses the role of school board members. Specifically, the local school board's responsibilities shall pertain to matters of setting policy and assessing results and they shall not interfere in the day-to-day operations of the school district. This includes, but is not limited to, duties such as those relating to personnel and management decisions. Failure to comply with Process Standard 1 shall result in the immediate downgrade of the District's accreditation status to PROBATION or WITHDRAWN, as indicated in Accreditation Policy 2.5.

Although the MDE is not proceeding with a recommendation to downgrade the District's accreditation status at this time, based on the reports received by the MDE, the MDE has concerns regarding the allegations made pertaining to Board members interfering with the day-to-day operations of the District and acting individually and not as a whole. Therefore, this letter serves as notice that the Holmes County Consolidated School Board's responsibilities shall pertain to matters of setting policy and assessing results and they shall not interfere in the day-to-day operations of the District. This includes, but is not limited to, such duties as those relating to personnel and management (Process Standard 1). This also serves as a reminder that the State Board of Education, the State Superintendent of Education, or the Commission on School Accreditation has the authority to call for an on-site evaluation or investigation of a school district at any time (Policy 5.2.3).

Central High School Building
359 North West Street
P.O. Box 771
Jackson, MS 39205-0771

Phone (601) 359-3764
www.mdek12.org

The MDE will continue to monitor the actions of board members of the District until such time the Office of Accreditation determines the District is fully compliant with all process standards of the *Mississippi Public Schools Accountability Standards, 2020*.

Members of the Holmes County Consolidated School Board should have received training from the Mississippi School Board Association (MSBA) *See Miss. Code Ann. §§ 37-3-4(5) and 37-7-306*. The MSBA emphasizes training school board members on their appropriate roles. A school board that does not govern in the required manner creates significant problems for the District. Board members should be reminded of their role as prescribed by law. Furthermore, Board members only have the authority to act as a body when the school board officially convenes in a formal, legal meeting. *See Miss. Code Ann. 25-41-1 et. al.* An individual board member has no authority to act on his or her own.

If I can assist you, please contact me at 601.359.3764 or by email at JMalone@mdek12.org.

Sincerely,



Jo Ann Malone, Ed.D.
Executive Director
Office of Accreditation

Cc: Paula A. Vanderford, Ph.D.
Special Assistant Attorney General

Attachment B

Holmes County Consolidated School District Meetings

Meeting	Meeting Location	Details
<p>June 21, 2021 at 6:00 PM - Special Called Board Meeting - No. 44</p> <p>Meeting Type: Special</p> <p>Posting Date/Time: June 11, 2021 - 1:30 p.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=473971) Projector (/Public/Projector/974?meeting=473971)</p>
<p>June 10, 2021 at 6:00 PM - Regular Board Meeting - No.12</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=469309) Projector (/Public/Projector/974?meeting=469309)</p>
<p>June 3, 2021 at 6:00 PM - Board of Education Work Session- No. 43</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: June 1, 2021 - 9:00 a.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=469240) Projector (/Public/Projector/974?meeting=469240)</p>
<p>June 3, 2021 at 5:00 PM - Special Called Board Meeting- Public Hearing- No. 42</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: 06/01/2021 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=472304) Projector (/Public/Projector/974?meeting=472304)</p>
<p>May 28, 2021 at 12:00 PM - Special Called Board Meeting - No. 41</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: May 28, 2021 - 8:30 a.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=471951) Projector (/Public/Projector/974?meeting=471951)</p>
<p>May 17, 2021 at 6:00 PM - Special Called Board Meeting - No. 40</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: May 17, 2021- 10:00 a.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=470064) Projector (/Public/Projector/974?meeting=470064)</p>
<p>May 13, 2021 at 6:00 PM - Regular Board Meeting - No. 11</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=464515) Projector (/Public/Projector/974?meeting=464515)</p>
<p>May 10, 2021 at 6:00 PM - Special Called Board Meeting - No. 39</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: May 6, 2021 - 3:00 p.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=468613) Projector (/Public/Projector/974?meeting=468613)</p>
<p>May 5, 2021 at 9:00 AM - Special Called Board Meeting - No.38</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: April 30, 2021- 4:00 p.m.</p>	<p>Mississippi School Boards Association 380 Zurich Drive Ridgeland, MS 39157 📍 map it (https://maps.google.com/?q=380 Zurich Drive, Ridgeland, MS 39157)</p>	<p>Agenda (/Public/Agenda/974?meeting=465837) Projector (/Public/Projector/974?meeting=465837)</p>
<p>April 22, 2021 at 6:00 PM - Special Called Board Meeting - No. 37</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: April 22, 2021- 12:30 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 📍 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=466334) Projector (/Public/Projector/974?meeting=466334)</p>

<p>April 12, 2021 at 6:00 PM - Special Called Board Meeting - No. 36</p> <p>Meeting Type: Special</p> <p>Posting Time/Date: April 9, 2021 - 3:30 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=464370) Projector (/Public/Projector/974?meeting=464370)</p>
<p>April 8, 2021 at 6:00 PM - Regular Board Meeting - No. 10</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=460281) Projector (/Public/Projector/974?meeting=460281)</p>
<p>April 5, 2021 at 5:00 PM - Special Called Board Meeting - No. 35</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: March 31, 2021 - 10:30 a.m.</p>	<p>Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=460275) Minutes (/Public/Minutes/974?meeting=460275)</p>
<p>April 1, 2021 at 6:00 PM - BOE Work Session No.34</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: March 26, 2021 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=460269) Minutes (/Public/Minutes/974?meeting=460269)</p>
<p>March 22, 2021 at 6:00 PM - Special Called Board Meeting - No. 33</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: March 18, 2021 - 5:00 p.m.</p>	<p>Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=461563) Minutes (/Public/Minutes/974?meeting=461563)</p>
<p>March 11, 2021 at 6:00 PM - Regular Board Meeting - No.09</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=457184) Minutes (/Public/Minutes/974?meeting=457184)</p>
<p>March 4, 2021 at 6:00 PM - Special Board Meeting-BOE Work Session No.32</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: February 26, 2021 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=457547) Minutes (/Public/Minutes/974?meeting=457547)</p>
<p>March 3, 2021 at 1:30 PM - Special Called Board Meeting - No. 31</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: March 3, 2021 - 12:30 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=458951) Minutes (/Public/Minutes/974?meeting=458951)</p>
<p>February 22, 2021 at 6:00 PM - Special Called Board Meeting - No. 30</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: February 16, 2021 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=456408) Minutes (/Public/Minutes/974?meeting=456408)</p>
<p>February 11, 2021 at 6:00 PM - Regular Board Meeting - No. 08</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=452756) Minutes (/Public/Minutes/974?meeting=452756)</p>
<p>February 4, 2021 at 6:00 PM - Special Board Meeting- Work Session- No. 29</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: January 29, 2021- 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=452753) Minutes (/Public/Minutes/974?meeting=452753)</p>

<p>January 27, 2021 at 6:00 PM - Special Called Board Meeting - No.28</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: January 27, 2021 - 11:30 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=453045) Minutes (/Public/Minutes/974?meeting=453045)</p>
<p>January 25, 2021 at 6:00 PM - Special Called Board Meeting - No.27</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: January 21, 2021 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=452364) Minutes (/Public/Minutes/974?meeting=452364)</p>
<p>January 14, 2021 at 6:00 PM - Regular Board Meeting - No. 07</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=447409) Minutes (/Public/Minutes/974?meeting=447409)</p>
<p>January 7, 2021 at 6:00 PM - Special Board Meeting - Work Session- No. 26</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: December 18, 2020 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=447425) Minutes (/Public/Minutes/974?meeting=447425)</p>
<p>January 4, 2021 at 6:00 PM - Special Called Board Meeting - No. 25</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: January 4, 2020 - 9:00 a.m.</p>	<p>Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=448632) Minutes (/Public/Minutes/974?meeting=448632)</p>
<p>December 29, 2020 at 6:00 PM - Special Called Board Meeting - No. 24</p> <p>Meeting Type: Special</p> <p>Posted Date/Time: December 28, 2020 - 3:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=448386) Minutes (/Public/Minutes/974?meeting=448386)</p>
<p>December 18, 2020 at 2:00 PM - Special Called Board Meeting - No. 23</p> <p>Meeting Type: Special</p> <p>Posted Dated/Time: December 16, 2020 - 10:00 a.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=447535) Minutes (/Public/Minutes/974?meeting=447535)</p>
<p>December 10, 2020 at 6:00 PM - Regular Board Meeting - No.06</p> <p>Meeting Type: Regular</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=443190) Minutes (/Public/Minutes/974?meeting=443190)</p>
<p>December 3, 2020 at 6:00 PM - BOE Work Session No.22</p> <p>Meeting Type: Special</p> <p>Posting Date/Time: November 30, 2020 - 4:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=443127) Minutes (/Public/Minutes/974?meeting=443127)</p>
<p>November 19, 2020 at 6:00 PM - Special Called Board Meeting - No. 21</p> <p>Meeting Type: Special</p> <p>Posting Date/Time: November 19, 2020 - 1:00 p.m.</p>	<p>Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)</p>	<p>Agenda (/Public/Agenda/974?meeting=443470) Minutes (/Public/Minutes/974?meeting=443470)</p>

November 12, 2020 at 6:00 PM - Regular Board Meeting - No. 05 Meeting Type: Regular	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=412615) Minutes (/Public/Minutes/974?meeting=412615)
November 5, 2020 at 6:00 PM - Special Board Meeting - Work Session No.20 Meeting Type: Special Posted Date/Time: October 30, 2020 - 4:00 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=412775) Minutes (/Public/Minutes/974?meeting=412775)
October 22, 2020 at 6:00 PM - Special Called Board Meeting - No.19 Meeting Type: Special Posted Date/Time: October 20, 2020 - 12:30 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=424731) Minutes (/Public/Minutes/974?meeting=424731)
October 15, 2020 at 6:00 PM - Special Called Board Meeting - No.18 Meeting Type: Special Posted Date/Time: October 9, 2020 - 12:00 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=412667) Minutes (/Public/Minutes/974?meeting=412667)
October 8, 2020 at 6:00 PM - Regular Board Meeting - No. 04 Meeting Type: Regular	Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=400660) Minutes (/Public/Minutes/974?meeting=400660)
October 1, 2020 at 6:00 PM - Special Board Meeting-BOE Work Session No.17 Meeting Type: Special Posted Date/Time: September 25, 2020 - 4:00 p.m.	Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=400671) Minutes (/Public/Minutes/974?meeting=400671)
September 30, 2020 at 6:00 PM - Special Called Board Meeting - No.16 Meeting Type: Special Date Posted/Time: September 25, 2020 - 12:00 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=405879) Minutes (/Public/Minutes/974?meeting=405879)
September 29, 2020 at 6:00 PM - Special Called Board Meeting - No.15 Meeting Type: Special Posted Date/Time: September 28, 2020 - 1:00 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=406103) Minutes (/Public/Minutes/974?meeting=406103)
September 24, 2020 at 6:00 PM - Special Called Board Meeting - No.14 Meeting Type: Special Posted Date/Time: September 21, 2020 - 2:00 p.m.	Educational Support Center in the Boardroom via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=402821) Minutes (/Public/Minutes/974?meeting=402821)
September 10, 2020 at 6:00 PM - Regular Board Meeting - No.03 Meeting Type: Regular	Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=384489) Minutes (/Public/Minutes/974?meeting=384489)
September 3, 2020 at 6:00 PM - Special Board Meeting: Work Session-No.13	Educational Support Center via Zoom 313 Olive Street Lexington, MS	Agenda (/Public/Agenda/974?meeting=384487) Minutes (/Public/Minutes/974?meeting=384487)

Meeting Type: Special	39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	
Posted Date/Time: August 28, 2020 - 4:00 p.m.		
August 25, 2020 at 6:00 PM - Special Called Board Meeting - No.12	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=380488) Minutes (/Public/Minutes/974?meeting=380488)
Meeting Type: Special		
Posted: Wednesday, August 19, 2020 - 11:00 a.m.		
August 18, 2020 at 6:00 PM - Special Called Board Meeting - No. 11	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=379155) Minutes (/Public/Minutes/974?meeting=379155)
Meeting Type: Special		
Posted: August 17, 2020 - 2:43 p.m.		
August 13, 2020 at 6:00 PM - Regular Board Meeting - No. 02	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=371201) Minutes (/Public/Minutes/974?meeting=371201)
Meeting Type: Regular		
August 10, 2020 at 6:00 PM - Special Called Board Meeting - Budget Adoption- No.10	Educational Support Center 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=371196) Minutes (/Public/Minutes/974?meeting=371196)
Meeting Type: Special		
August 6, 2020 at 6:00 PM - Special Board Meeting- Work Session- No.09	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=371185) Minutes (/Public/Minutes/974?meeting=371185)
Meeting Type: Special		
August 4, 2020 at 6:00 PM - Special Called Board Meeting - No.08	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=371183) Minutes (/Public/Minutes/974?meeting=371183)
Meeting Type: Special		
July 31, 2020 at 6:00 PM - Special Board Meeting-Budget Hearing- No.07	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=365993) Minutes (/Public/Minutes/974?meeting=365993)
Meeting Type: Special		
July 30, 2020 at 6:00 PM - Special Called Board Meeting - No.06	Educational Support Center via Zoom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=365672) Minutes (/Public/Minutes/974?meeting=365672)
Meeting Type: Special		
July 28, 2020 at 6:00 PM - Special Called Board Meeting - No.05	Educational Support Center in the Boardroom 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=365671) Minutes (/Public/Minutes/974?meeting=365671)
Meeting Type: Special		
July 23, 2020 at 6:00 PM - Special Called Board Meeting - No. 04	District Office 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=363007) Minutes (/Public/Minutes/974?meeting=363007)
Meeting Type: Special		
July 22, 2020 - 12:30 p.m.		
July 20, 2020 at 6:00 PM - Special Called Board Meeting - No. 03	District Office 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=363006) Minutes (/Public/Minutes/974?meeting=363006)
Meeting Type: Special		
July 20, 2020 - 9:30 a.m.		
July 17, 2020 at 4:00 PM - Special Called Board Meeting-No.02	District Office 313 Olive Street Lexington, MS 39095 map it (https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095)	Agenda (/Public/Agenda/974?meeting=363004) Minutes (/Public/Minutes/974?meeting=363004)
Meeting Type: Special		
July 17, 2020 - 4:45 p.m.		

July 16, 2020 at 6:00 PM - Regular
Board Meeting - No. 01

Educational Support Center via Zoom
313 Olive Street
Lexington, MS
39095 [map it \(https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095\)](https://maps.google.com/?q=313+Olive+Street,+Lexington,+MS+39095)

[Agenda \(/Public/Agenda/974?meeting=365673\)](#)
[Minutes \(/Public/Minutes/974?meeting=365673\)](#)

July 11, 2020 at 10:00 AM - Special
Called Board Meeting - No. 01

District Office
313 Olive Street
Lexington, MS
39095 [map it \(https://maps.google.com/?q=313 Olive Street, Lexington, MS 39095\)](https://maps.google.com/?q=313+Olive+Street,+Lexington,+MS+39095)

[Agenda \(/Public/Agenda/974?meeting=363003\)](#)
[Minutes \(/Public/Minutes/974?meeting=363003\)](#)

July 9, 2020 - 3:00 p.m.

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888.587.2665

Attachment C



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

March 23, 2021

Mississippi State Board of Education
P.O. Box 771
Jackson, MS 39205-0771

Members,

We have received the audited financial report for Holmes County Consolidated School District for the year ended June 30, 2019. The opinion issued was a disclaimer of opinion. *Section 37-9-18(2), Mississippi Code Annotated (1972)*, states in part, "If the auditor's opinion on the general purpose financial statements is a disclaimer, as that term is defined by generally accepted auditing standards, or if the State Auditor determines the existence of serious financial conditions in the district, the State Auditor shall immediately notify the State Board of Education. Upon receiving notice, the State Superintendent of Public Education shall direct the school district to immediately cease all expenditures until a financial advisor is appointed by the state superintendent."

In accordance with *Section 37-9-18(2), Mississippi Code Annotated (1972)*, we are hereby notifying the Mississippi State Board of Education that a disclaimer of opinion has been issued for Holmes County Consolidated School District for the year ended June 30, 2019. Please let us know if our office can be of any further assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Shad White", is written over a circular stamp or seal.

Shad White

CC: Dr. Carey M. Wright, State Superintendent of Education
Letitia Johnson, Bureau Manager, Office of School Financial Services
Sonya M. Amis, Deputy State Superintendent

Attachment D



The following document was not prepared by the Office of the State Auditor, but was prepared by and submitted to the Office of the State Auditor by a private CPA firm. The document was placed on this web page as it was submitted. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

Holmes County Consolidated School District

Unaudited Financial Statements
For the Year Ended June 30, 2019

Fortenberry & Ballard, PC
Certified Public Accountants

**Holmes County Consolidated School District
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FINANCIAL AUDIT REPORT

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE BASIC FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION

Superintendent and School Board
Holmes County Consolidated School District

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Holmes County Consolidated School District as of and for the year ended June 30, 2019, and the related notes to the financial statements. These financial statements collectively comprise the Holmes County Consolidated School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Because of the matter described in the "Basis for Disclaimer of Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information - Basis for Disclaimer - Unaudited Entity and Funds" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

1929 SPILLWAY ROAD, SUITE B
BRANDON, MISSISSIPPI 39047
TELEPHONE 601-992-5292 FAX 601-992-2033

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Disclaimer
General Fund	Disclaimer
2017 Storm Damage Fund	Disclaimer
Aggregate Remaining Fund Information	Disclaimer

Basis for Disclaimer of Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information - Basis for Disclaimer - Unaudited Entity and Funds

Basis for Disclaimer - Unaudited Entity and Funds

The Holmes County Consolidated School District does not maintain adequate and complete accounting records to provide sufficient information for the fair presentation of the basic financial statements. Since the school district does not have adequate and complete records we were not able to apply other auditing procedures to satisfy ourselves as to the fair presentation of the financial statements.

Disclaimer of Opinions

Because of the significance of the matters described in the “Basis for Disclaimer of Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information - Basis for Disclaimer - Unaudited Entity and Funds” paragraph above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the governmental activities, each Major Fund, and aggregate Remaining Fund Information. Accordingly, we do not express an opinion on these financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the Schedule of the District’s Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions (PERS), the Schedule of the District’s Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions (OPEB) on pages 36 - 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We were unable to apply certain limited procedures to the budgetary comparison information, the Schedule of the District’s Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions, Schedule of the District’s Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions (OPEB) in accordance with auditing standards

generally accepted in the United States of America. Due to the matters described in the “Basis for Disclaimer of Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information - Basis for Disclaimer - Unaudited Entity and Funds” paragraphs we were not able to audit the information and we do not express an opinion or provide any assurance on the information.

Omission of Required Supplementary Information

Holmes County Consolidated School District’s, has omitted the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Information

We were engaged to conduct our audit for the purpose of forming opinions on the financial statements that collectively comprise the Holmes County Consolidated School District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds, and the other information section, which includes the Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Funds, Last Four Years are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has not been subjected to the auditing procedures that would have applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the significance of the matters described above in the “Basis for Disclaimer of Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information - Basis for Disclaimer - Unaudited Entity and Funds” paragraphs, we were not able to audit the basic financial statements. Therefore, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

The other information section, which includes the Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Funds, Last Four Years has not been subjected to the auditing procedures that would have been applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2021, on our consideration of the Holmes County Consolidated School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Holmes County Consolidated School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Holmes County Consolidated School District's internal control over financial reporting and compliance.

FORTENBERRY & BALLARD, PC

Fortenberry & Ballard, PC
March 17, 2021

Certified Public Accountants

FINANCIAL STATEMENTS

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT
 STATEMENT OF NET POSITION
 JUNE 30, 2019

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 17,381,985
Investments	10,000
Due from other governments	1,746,675
Accrued interest receivable	2,493
Due from other funds	590,473
Advances to other funds	791,977
Inventories	70,106
Prepaid items	896
Restricted assets	2,739,871
Capital assets, net	19,326,627
Total Assets	<u>42,661,103</u>
Deferred Outflows of Resources	
Deferred outflows - pensions	4,710,538
Deferred outflows - OPEB	121,853
Total deferred outflows of resources	<u>4,832,391</u>
Liabilities	
Accounts payable and accrued liabilities	1,270,549
Due to other funds	663,571
Advances from other funds	844,104
Interest payable on long-term liabilities	6,750
Long-term liabilities (due beyond one year):	
Capital related liabilities	6,145,000
Non-capital related liabilities	105,259
Net pension liability	37,519,997
Net OPEB liability	2,843,240
Total Liabilities	<u>49,398,470</u>
Deferred Inflows of Resources	
Deferred inflows - pensions	5,477,800
Deferred inflows - OPEB	274,147
Total Deferred Inflows of Resources	<u>5,751,947</u>
Net Position	
Net Investment in Capital Assets	13,181,627
Restricted For:	
Expendable:	
School-based Activities	1,110,988
Debt service	2,620,740
Capital projects	6,388,993
Unemployment benefits	77,138
Forestry improvements	149,241
Nonexpendable:	
Sixteenth section	1,342,891
Unrestricted	(32,528,541)
Total Net Position (Deficit)	<u>\$ (7,656,923)</u>

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental Activities:				
Instruction	13,899,433	79,990	2,655,149	(11,164,294)
Support services	13,995,496	--	1,920,506	(12,074,990)
Noninstructional services	2,438,378	70,262	2,749,460	381,344
Sixteenth section	62,718	75,602	--	12,884
Interest on long-term liabilities	242,479	--	--	(242,479)
Total Governmental Activities	\$ 30,638,504	\$ 225,854	\$ 7,325,115	(23,087,535)
General Revenues:				
Taxes:				
General purpose levies				5,913,150
Debt purpose levies				161,082
Unrestricted grants and contributions:				
State				16,189,523
Unrestricted investment earnings				123,867
Increase in fair market value				32,884
Sixteenth section sources				1,024,092
Other				(488,757)
Total General Revenues				22,955,841
Special Items:				
Special Item Inflow				7,495,039
Total General Revenues and Special Items				30,450,880
Change in Net Position				7,363,345
Net Position - Beginning				(15,020,268) *
Net Position - Ending				\$ (7,656,923)

* As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District and Durant Public School District were consolidated and formed Holmes County Consolidated School District. The final net position of the two consolidated districts are being reported to accurately state the beginning net position of the new entity, Holmes County Consolidated School District.

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2019

	General Fund	2017 Storm Damage Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 10,281,110	\$ 6,388,993	\$ 1,074,815	\$ 17,744,918
Cash with fiscal agents	--	--	27,147	27,147
Investments	--	--	2,359,791	2,359,791
Due from other governments	406,263	--	1,340,412	1,746,675
Accrued interest receivable	--	--	2,493	2,493
Due from other funds	347,507	--	242,966	590,473
Advances to other funds	4,050	--	787,927	791,977
Inventories	--	--	70,106	70,106
Prepaid items	896	--	--	896
Total Assets	<u>\$ 11,039,826</u>	<u>\$ 6,388,993</u>	<u>\$ 5,905,657</u>	<u>\$ 23,334,476</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 894,738	\$ --	\$ 375,811	\$ 1,270,549
Due to other funds	434,723	--	228,848	663,571
Advances from other funds	844,104	--	--	844,104
Total Liabilities	<u>2,173,565</u>	<u>--</u>	<u>604,659</u>	<u>2,778,224</u>
Fund Balances:				
Nonspendable:				
Inventory	--	--	70,106	70,106
Permanent fund principal	--	--	1,342,891	1,342,891
Prepaid items	896	--	--	896
Restricted:				
Unemployment benefits	--	--	77,138	77,138
Forestry improvements	--	--	149,241	149,241
Capital improvements	--	6,388,993	--	6,388,993
Debt service	--	--	2,620,740	2,620,740
Grant activities	--	--	327,125	327,125
Food service	--	--	713,757	713,757
Assigned:				
Activity funds	66,303	--	--	66,303
Unassigned	<u>8,799,062</u>	<u>--</u>	<u>--</u>	<u>8,799,062</u>
Total Fund Balances	<u>8,866,261</u>	<u>6,388,993</u>	<u>5,300,998</u>	<u>20,556,252</u>
Total Liabilities and Fund Balances	<u>\$ 11,039,826</u>	<u>\$ 6,388,993</u>	<u>\$ 5,905,657</u>	<u>\$ 23,334,476</u>

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2019

Total fund balances for governmental funds balance sheet	\$ 20,556,252
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	19,326,627
Payables for bond principal which are not due in the current period are not reported in the funds.	(6,145,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(6,750)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(105,259)
Recognition of the School District's proportionate share of the net pension liability is not reported in the funds.	(37,519,997)
Deferred Inflows of Resources related to the pension plan are not reported in the funds.	(5,477,800)
Deferred Outflows of Resources related to the pension plan are not reported in the funds.	4,710,538
Recognition of the School District's proportionate share of the net OPEB liability is not reported in the funds.	(2,843,240)
Deferred Inflows of Resources related to the OPEB plan are not reported in the funds.	(274,147)
Deferred Outflows of Resources related to the OPEB plan are not reported in the funds.	<u>121,853</u>
Net position of governmental activities	<u>\$ (7,656,923)</u>

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	2017 Storm Damage Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources	\$ 6,271,597	\$ --	\$ 213,334	\$ 6,484,931
Increase in fair market value	--	--	32,884	32,884
State sources	15,521,707	--	1,400,822	16,922,529
Federal sources	57,581	--	6,530,396	6,587,977
Sixteenth section sources	950,299	--	149,395	1,099,694
Total Revenues	<u>22,801,184</u>	<u>--</u>	<u>8,326,831</u>	<u>31,128,015</u>
Expenditures:				
Instruction	10,812,701	--	3,086,731	13,899,432
Support services	10,593,157	1,100,294	2,302,045	13,995,496
Noninstructional services	15,602	--	2,414,206	2,429,808
Sixteenth section	26,773	--	35,945	62,718
Debt service:				
Principal	--	--	80,000	80,000
Interest	--	--	151,238	151,238
Other	--	--	11,241	11,241
Total Expenditures	<u>21,448,233</u>	<u>1,100,294</u>	<u>8,081,406</u>	<u>30,629,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,352,951	(1,100,294)	245,425	498,082
Other Financing Sources (Uses):				
Insurance recovery	5,752	7,489,287	--	7,495,039
Payment held by QZAB and QSCB escrow agent	--	--	3,140	3,140
Transfers in	167,319	--	246,933	414,252
Payment to QZAB and QSCB debt escrow agent	--	--	(624,345)	(624,345)
Transfers out	(198,929)	--	(215,323)	(414,252)
Total Other Financing Sources (Uses)	<u>(25,858)</u>	<u>7,489,287</u>	<u>(589,595)</u>	<u>6,873,834</u>
Net change in Fund Balances	1,327,093	6,388,993	(344,170)	7,371,916
Fund Balances:				
July 1, 2018 *	7,539,168	--	5,653,738	13,192,906
Increase (decrease) in inventory	--	--	(8,570)	(8,570)
June 30, 2019	<u>\$ 8,866,261</u>	<u>\$ 6,388,993</u>	<u>\$ 5,300,998</u>	<u>\$ 20,556,252</u>

* As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District and Durant Public School District were consolidated and formed Holmes County Consolidated School District. The final fund balance of the two districts which were combined are being reported to accurately state the fund balance of the new entity, Holmes County Consolidated School District.

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds	\$ 7,371,916
<p>Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:</p>	
Change in inventory affects fund balance in the funds but expense in the SOA.	(8,570)
Rounding difference	<u>(1)</u>
Change in net position of governmental activities	<u>\$ 7,363,345</u>

The accompanying notes are an integral part of this statement.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

FIDUCIARY FUNDS

JUNE 30, 2019

	Agency Funds
	<u> </u>
Assets	
Cash and cash equivalents	\$ 1,490,049
Due from other funds	(10,782)
Total Assets	<u>\$ 1,479,267</u>
Liabilities	
Accounts payable & accrued liabilities	\$ 1,467,760
Due to student clubs	1,099
Due to other funds	6,022
Advances from other funds	4,050
Other payables	336
Total Liabilities	<u>\$ 1,479,267</u>

The accompanying notes are an integral part of this statement.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies

The accompanying financial statements of the school district have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles. The most significant of the school district's accounting policies are described below.

A. Financial Reporting Entity

As defined by accounting principles generally accepted in the United States of America, the school district is considered a "primary government." The school district is governed by a five member board to which each board member board is elected by the citizens of each defined county district. As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District and Durant Public School District were consolidated and formed Holmes County Consolidated School District. See Note 16 for further details.

For financial reporting purposes, Holmes County Consolidated School District has included all funds and organizations. The District has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the District.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the non-fiduciary activities of the District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the District's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Net position is reported in three categories:

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

1. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances of bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.
2. Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property taxes and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other governmental funds.

The school district reports the following major governmental funds:

General Fund - This is the school district's primary operating fund. The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

2017 Storm Damage Fund -This is a capital project fund that accounts for the insurance proceeds that were received for substantial damage as a result of a 2017 tornado.

All other governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The District's fiduciary funds include the following:

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Payroll Clearing Fund - This fund serves as a clearing fund for payroll type transactions.

Student Club Funds - These various funds account for the monies raised through school club activities and fund raisers and club related expenditures approved by the individual clubs.

Accounts Payable Clearing - This fund is used as a clearing account for non-payroll transactions.

Additionally, the school district reports the following fund types:

GOVERNMENTAL FUNDS

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds - Capital Projects are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Permanent Funds - Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not the principal, may be used for purposes that support the district's programs.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to report resources held by the district in a purely custodial capacity (assets equal liabilities) and do not involve measurement of results of operations.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting, as are the Fiduciary Fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred or economic asset used, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

Federal grants and assistance awards made on the basis of entitlement periods are recorded as receivables and revenues when entitlement occurs. Federal reimbursement type grants are recorded as revenues when the related expenditures are recognized. Use of grant resources is conditioned upon compliance with terms of the grant agreements and applicable federal regulations, which include subjecting grants to financial and compliance audits.

Property taxes, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual.

Ad valorem property taxes are levied by the governing authority of the county on behalf of the school district based upon an order adopted by the school board of the school district requesting an ad valorem tax effort in dollars. Since the taxes are not levied and collected by the school district, the revenues to be generated by the annual levies are not recognized until the taxes are actually collected by the tax levying authority.

Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

The effect of inter-fund activity has been eliminated from the government-wide statements.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Revenues from the Mississippi Adequate Education Program are appropriated on a fiscal year basis and are recorded at the time the revenues are received from the State of Mississippi.

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing, and Financial Reporting*, issued in 2012 by the Government Finance Officers Association and are consistent with the broad classifications recommended in *Financial Accounting for Local and State School Systems*, 2014, issued by the U.S. Department of Education.

D. Encumbrances

An encumbrance system is not maintained to account for commitments or assignments resulting from approved purchase orders, work orders and contracts.

E. Assets, liabilities, deferred outflows/inflows, and net position/fund balances

1. Cash, Cash equivalents and Investments

Cash and cash equivalents

The district's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The school district deposits excess funds in the financial institutions selected by the school board. State statutes specify how these depositories are to be selected.

Investments

The school district can invest its excess funds, as permitted by Section 29-3-113, Miss. Code Ann. (1972), in interest-bearing deposits or other obligations of the types described in Sections 27-105-33, Miss. Code Ann. (1972), or in any other type investment in which any other agency, instrumentality or subdivision of the State of Mississippi may invest, except that 100% of said funds are authorized to be so invested.

For accounting purposes, certificates of deposit are classified as investments if they have an original maturity greater than three months when acquired.

Investments for the district are reported at fair market value.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of inter-fund loans) or “advances to/from other funds” (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Due from Other Governments

Due from other governments represents amounts due from the State of Mississippi and various grants and reimbursements from other governments.

4. Inventories and Prepaid Items

Donated commodities are received from the USDA and are valued at USDA cost. Other inventories are valued at cost (calculated on the first-in, first-out basis). The costs of governmental fund type inventories are reported as expenditures when purchased.

Prepaid items, such as prepaid insurance, are not reported for governmental fund types since the costs of such items are accounted for as expenditures in the period of acquisition.

5. Restricted Assets

Certain resources set aside for repayment of debt are classified as restricted assets on the Statement of Net Position because their use is limited by applicable debt statutes, e.g. Qualified Zone Academy Bond and Qualified School Construction Bonds sinking funds. Also, the nonexpendable portion of the Permanent Fund, if applicable, is classified as restricted assets because the 16th Section Principal fund is not available for use by the district except as provided for under state statute for loans from this fund.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

6. Capital Assets

Capital assets include land, improvements to land, easements, water rights, timber rights, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost in excess of the thresholds in the table below.

Capital acquisition and construction are reflected as expenditures in the Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements.

Depreciation is calculated on the straight-line basis for all assets, except land.

The following schedule details the capitalization thresholds:

	Capitalization Policy	Estimated Useful Life
Land	\$ 0	0
Buildings	50,000	40 years
Building Improvements	25,000	20 years
Improvements other than buildings	25,000	20 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years
Leased property under capital leases	*	*

(*) The threshold amount will correspond with the amounts for the asset classifications, as listed. See Note 5 for details.

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

7. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The school district have deferred outflows which are presented as deferred outflows for pensions and OPEB.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future periods an so will not be recognized as an inflow of resources (revenue) until that time. The school district have deferred inflows which are presented as a deferred inflows for pensions and OPEB.

See Note 14 for further details.

8. Compensated Absences

Employees of the school district accumulate sick leave at a minimum amount as required by state law. A greater amount may be provided by school district policy provided that it does not exceed the provisions for leave as provided in Sections 25-3-93 and 25-3-95. Some employees are allowed personal leave and/or vacation leave in accordance with school district policy. The district pays for unused leave for employees as required by Section 37-7-307(5), Miss. Code Ann. (1972).

The liability for these compensated absences is recorded as a long-term liability in the government-wide statements. The current portion of this liability is estimated based on historical trends. In the fund financial statements, governmental funds report the liability for compensated absences from expendable available financial resources only if the payable has matured, for example, an employee retires.

9. Long-term Liabilities and Bond Discounts/ Premiums

In the government-wide financial statements, outstanding debt is reported as liabilities. Bond discounts or premiums and the difference between reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures. See Note 6 for details.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, the benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State and School Employees' Life and Health Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recorded when the OPEB benefits come due. Investments are reported at fair value as determined by the state.

12. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the district:

Nonspendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the School Board, the District's highest level of decision-making authority. Currently there is no committed fund balance for this school district.

Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Superintendent and Business Manager pursuant to authorization established by the policy adopted by the school district.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures/expense are incurred for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year end of not less than 7% of actual received revenues.

Note 2 - Cash and Cash Equivalents, Cash with Fiscal Agents, and Investments

The district follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Restrictions on deposits and investments are imposed by statutes as follows:

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

Deposits. The school board must advertise and accept bids for depositories no less than once every three years as required by Section 37-7-333, Miss. Code Ann. (1972). The collateral pledged for the school district's deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation.

Investments. Section 29-3-113 and 37-59-43, Miss. Code Ann. (1972), authorizes the school board to invest excess funds in the types of investments authorized by Section 27-105-33(d) and (e), Miss. Code Ann. (1972). This section permits the following types of investments: (a) certificates of deposits or interest bearing accounts with qualified state depositories; (b) direct United States Treasury obligations; (c) United States Government agency, United States Government instrumentality or United States Government sponsored enterprise obligations, not to exceed fifty percent of all monies invested with maturities of thirty days or longer; (d) direct security repurchase agreements and reverse direct security repurchase agreements of any federal book entry of only those securities enumerated in (b) and (c) above; (e) direct obligations issued by the United States of America that are deemed to include securities of, or other interests in, any open-end or closed-end management type investment company or investment trust approved by the State Treasurer and the Executive Director of the Department of Finance and Administration, not to exceed twenty percent of invested excess funds. Investment income on bond funds (Capital Projects), bond sinking funds (Debt Service Funds) and sixteenth section principal funds (Permanent Funds) must be credited to those funds. Investment income of \$100 or more of any fund must be credited to that fund. Investment income of less than \$100 can be credited to the General Fund.

Cash and Cash Equivalents

The carrying amount of the school district's deposits with financial institutions reported in the governmental funds and fiduciary funds was \$17,744,918 and \$1,490,049, respectively. Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Cash with Fiscal Agents

The carrying amount of school district's cash with fiscal agents held by financial institutions was \$27,147. Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Investments

As of June 30, 2019, the district reported \$2,359,791 in investments. Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 3 - Inter-fund Receivables, Payables, and Transfers

The following is a summary of inter-fund transactions and balances:

A. Due From/To Other Funds

Due from/to other funds are out of balance. See disclaimer of opinion on financial statements and Finding 2019-001.

B. Advances To/From Other Funds

Advances to/from other funds are out of balance. See disclaimer of opinion on financial statements and Finding 2019-001.

C. Inter-fund Transfers

Transfers in and out are out of balance. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 4 - Restricted Assets

The restricted assets represent the cash balance totaling \$554,614, of the Sixteenth Section Principal Fund (Permanent Fund) which is legally restricted and may not be used for purposes that support the district's programs.

In addition, the restricted assets represent the cash with fiscal agents balance, totaling \$178 of the MAEP Limited Obligation Bond Fund.

In addition, the restricted assets represent the cash, cash with fiscal agents and investment balances, totaling (\$191,681), \$22,112 and \$1,915,032, respectively, of the QZAB Debt Retirement Fund.

In addition, the restricted assets represent the cash with fiscal agents and investment balances, totaling \$1,124 and \$101,759, respectively, of the QSCB 2010 Debt Retirement Fund.

In addition, the restricted assets represent the cash with fiscal agents and investment balances totaling \$3,733 and \$333,000, respectively, of the QSCB 2012 Debt Retirement Fund.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 5 - Capital Assets

The following is a summary of changes in capital assets for governmental activities:

	Holmes County School District Balance 7-1-2018*	Durant Public School District Balance 7-1-2018*	Holmes County Consolidated School District Balance 7-1-2018*	Balance 6-30-2019
<u>Non-depreciable capital assets:</u>				
Land	\$ 256,168	38,890	295,058	295,058
Total non-depreciable capital assets	256,168	38,890	295,058	295,058
<u>Depreciable capital assets:</u>				
Buildings	23,699,202	1,169,883	24,869,085	24,869,085
Buildings improvements	583,157	674,292	1,257,449	1,257,449
Improvements other than buildings	2,787,616		2,787,616	2,787,616
Mobile equipment	4,222,800	194,515	4,417,315	4,417,315
Furniture and equipment	1,814,925	421,778	2,236,703	2,236,703
Total depreciable capital assets	33,107,700	2,460,468	35,568,168	35,568,168
<u>Less accumulated depreciation for:</u>				
Buildings	8,180,680	731,430	8,912,110	8,912,110
Building improvements	406,632	404,631	811,263	811,263
Improvement other than buildings	1,532,019		1,532,019	1,532,019
Mobile equipment	3,060,984	134,116	3,195,100	3,195,100
Furniture and equipment	1,668,548	417,559	2,086,107	2,086,107
Total accumulated depreciation	14,848,863	1,687,736	16,536,599	16,536,599
Total depreciable capital assets, net	18,258,837	772,732	19,031,569	19,031,569
Governmental activities capital assets, net	\$ 18,515,005	811,622	19,326,627	19,326,627

* As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District and Durant Public School District were consolidated and formed Holmes County Consolidated School District.

See disclaimer of opinion on financial statements and Finding 2019-001.

Note 6 - Long-term liabilities

The following is a summary of changes in long-term liabilities and other obligations for governmental activities:

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

	Holmes County School District	Durant Public School District	Holmes County Consolidated School District	Balance
	Balance 7-1-2018*	Balance 7-1-2018*	Balance 7-1-2018*	Balance 6-30-2019
A. General obligation bonds payable	\$	445,000	445,000	445,000
B. Qualified zone academy bonds payable	2,500,000		2,500,000	2,500,000
C. Qualified school construction bonds payable	3,200,000		3,200,000	3,200,000
D. Compensated absences payable	96,098	9,161	105,259	105,259
Total	\$ 5,796,098	454,161	6,250,259	6,250,259

* As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District and Durant Public School District were consolidated and formed Holmes County Consolidated School District. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 7 - Defined Benefit Pension Plan

Amounts presented in the financial statements are the same as those presented in the fiscal year 2018 audit reports for both Holmes County School District and Durant Public School District. A disclaimer of opinion on the current year financial statement has been issued.

Note 8 - Other Postemployment Benefits (OPEB)

Amounts presented in the financial statements are the same as those presented in the fiscal year 2018 audit reports for both Holmes County School District and Durant Public School District. A disclaimer of opinion on the current year financial statement has been issued.

Note 9 - Sixteenth Section Lands

Sixteenth section school lands, or lands granted in lieu thereof, constitute property held in trust for the benefit of the public schools. The school board, under the general supervision of the Office of the Secretary State, has control and jurisdiction of said school trust lands and of all funds arising from any disposition thereof. It is the duty of the school board to manage the school trust lands and all funds arising therefrom as trust property. Accordingly, the board shall assure that adequate compensation is received for all uses of the trust lands, except for uses by the public schools. The following are the future rental payments to be made to the school district for the use of school trust lands. These future rental payments are from existing leases and do not anticipate renewals or new leases. A schedule could not be prepared.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 10 - Risk Management

The school district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Qualified Zone Academy Bonds

Section 226 of the Taxpayer Relief Act of 1997 (Public Law 105-34) provides for a source of capital at no or at nominal interest rates for costs incurred by certain public schools in connection with the establishment of special academic programs from kindergarten through secondary school, in partnership with the business community. The school district, in agreement with Trustmark Bank, has entered into such an arrangement dated July 23, 2008.

This agreement establishes a method of repayment for a qualified interest-free debt instrument. The agreement requires the school district to deposit funds annually into a sinking fund account on or before July 22nd of each year. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 12 - Qualified School Construction Bonds

Section 1521 of the American Recovery and Reinvestment Act (ARRA) of 2009 provides for a source of capital at no or at nominal interest rates for costs incurred by certain public schools in connection with the construction, rehabilitation or repair of a public school facility or for the acquisition of land where a school will be built. Investors receive Federal income tax credits at prescribed tax credits rates in lieu of interest, which essentially allows state and local governments to borrow without incurring interest costs. While Qualified School Construction Bonds (QSCBs) are intended to be interest free to a borrower, the ARRA legislation allows a lender to charge supplemental interest, and such supplemental interest is the responsibility of the school district.

When the stated interest rate on the QSCB results in interest payments that exceed the supplemental interest payments discussed in the preceding paragraph, the school district may apply for a direct cash subsidy payment from the U.S. Treasury which is intended to reduce the stated interest rate to a nominal percentage. These subsidy payments do not include the amount of any supplemental interest paid on a QSCB.

The school district makes equal annual payments into a sinking fund which is used to payoff the bonds at termination. The current maturity limit of tax credits is 17 years, per the U.S. Treasury Department. Under this program, ten percent of the proceeds

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

must be subject to a binding commitment to be spent within six months of issuance and 100% must be spent within three years. Up to two percent of bond proceeds can be used to pay costs of issuance. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 13 - Contingencies

Federal Grants - The school district has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from the grantor audit may become a liability of the school district.

Litigation - The school district is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate the outcome or liability, if any, of the school district with respect to the various proceedings. However, the school district's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the school district.

Note 14 - Effects of Deferred Amounts on Net Position

Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 15 - Insurance Recovery

Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Note 16 - School District Consolidation

As a result of the Regular Session House Bill No. 926 passed by the Mississippi Legislature, on July 1, 2018, the Holmes County School District were consolidated with Durant Public School District to form a new school district known as Holmes County Consolidated School District. The intent of the statutory consolidation is to enable Holmes County Consolidated School District to save money and to provide better education. The initial opening balances of Holmes County Consolidated School District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, as of the beginning of the period, were determined on the basis of the carrying values reported in the separate financial statements of Holmes County School District and Durant Public School District as of June 30, 2018.

Holmes County Consolidated School District

Notes to the Financial Statements For the Year Ended June 30, 2019

	Holmes County School District	Durant Public School District	Total	Differences Debit (Credit)	Total
Assets					
Current assets	\$ 9,347,466	1,198,810	10,546,276	10,048,329	20,594,605
Restricted assets	2,914,578	39,208	2,953,786	-213,915	2,739,871
Capital assets, net	18,515,005	811,622	19,326,627		19,326,627
Total Assets	\$ 30,777,049	2,049,640	32,826,689	9,834,414	42,661,103
Deferred Outflows of Resources					
	3,609,994	1,222,397	4,832,391	0	4,832,391
Liabilities					
Current liabilities	142,235	171,670	313,905	2,471,069	2,784,974
Long-term debt outstanding	5,796,098	454,161	6,250,259		6,250,259
Net OPEB liability	2,472,383	370,857	2,843,240		2,843,240
Net pension liability	31,870,370	5,649,627	37,519,997		37,519,997
Total Liabilities	40,281,086	6,646,315	46,927,401	2,471,069	49,398,470
Deferred Inflows of Resources					
	4,663,818	1,088,129	5,751,947		5,751,947
Net Position					
Net Investment in Capital Assets	12,815,005	366,622	13,181,627		13,181,627
Restricted	5,435,023	211,965	5,646,988	6,043,003	11,689,991
Unrestricted	(28,807,889)	(5,040,994)	(33,848,883)	1,320,342	(32,528,541)
Total Net Position (Deficit)	\$ (10,557,861)	(4,462,407)	(15,020,268)	7,363,345	(7,656,923)

Amounts presented on the financial statements were disclaimed by the auditor. See disclaimer of opinion on financial statements and Finding 2019-001.

Holmes County Consolidated School District

Notes to the Financial Statements
For the Year Ended June 30, 2019

Note 17 - State Compliance Testing

The Mississippi Office of the State Auditor (OSA) has elected to perform procedures in relation to purchasing and compliance with state laws. This report should be viewed in conjunction with the report from OSA in order to gain a comprehensive understanding of the School District's operations. This report and OSA's report will be available on OSA's website at <http://www.osa.ms.gov/reports>.

Note 18 - Other Matters

The onset of the recent COVID-19 pandemic has resulted in a volatile investment market currently. The resulting impact of this pandemic upon the operations of the District is uncertain at this time.

Note 19 - Subsequent Events

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of the Holmes County Consolidated School District evaluated the activity of the district through the date the financial statements were available to be issued, and determined no subsequent events have occurred requiring disclosure in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2019

Exhibit 1

	Budgeted Amounts		Actual (GAAP Basis)	Variances Positive (Negative)	
	Original	Final		Original to Final	Final to Actual
Revenues:					
Local sources	\$ 6,362,452	6,149,187	6,271,597	(213,265)	122,410
State sources	15,735,642	13,427,966	15,521,707	(2,307,676)	2,093,741
Federal sources	121,823	50,780	57,581	(71,043)	6,801
Sixteenth section sources	726,559		950,299	(726,559)	950,299
Total Revenues	<u>22,946,476</u>	<u>19,627,933</u>	<u>22,801,184</u>	<u>(3,318,543)</u>	<u>3,173,251</u>
Expenditures:					
Instruction	12,110,338	9,269,885	10,812,701	2,840,453	(1,542,816)
Support services	10,736,635	9,942,807	10,593,157	793,828	(650,350)
Noninstructional services	18,979	2,889	15,602	16,090	(12,713)
Sixteenth section	83,600		26,773	83,600	(26,773)
Total Expenditures	<u>22,949,552</u>	<u>19,215,581</u>	<u>21,448,233</u>	<u>3,733,971</u>	<u>(2,232,652)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,076)</u>	<u>412,352</u>	<u>1,352,951</u>	<u>415,428</u>	<u>940,599</u>
Other Financing Sources (Uses):					
Insurance recovery		5,752	5,752	5,752	0
Operating transfers in	1,796,017	70,959	167,319	(1,725,058)	96,360
Operating transfers out	(2,248,974)	(1,200)	(198,929)	2,247,774	(197,729)
Total Other Financing Sources (Uses)	<u>(452,957)</u>	<u>75,511</u>	<u>(25,858)</u>	<u>528,468</u>	<u>(101,369)</u>
Net Change in Fund Balances	<u>(456,033)</u>	<u>487,863</u>	<u>1,327,093</u>	<u>943,896</u>	<u>839,230</u>
Fund Balances:					
July 1, 2018	<u>5,392,100</u>	<u>5,787,318</u>	<u>7,539,168</u>	<u>395,218</u>	<u>1,751,850</u>
June 30, 2019	<u>\$ 4,936,067</u>	<u>6,275,181</u>	<u>8,866,261</u>	<u>1,339,114</u>	<u>2,591,080</u>

The notes to the required supplementary information are an integral part of this schedule.

Holmes County Consolidated School District

Schedule of the District's Proportionate Share of the Net Pension Liability

PERS

Last 10 Fiscal Years*

	<u>2019</u>
District's proportionate share of the net pension liability (asset)	\$ 41,162,445
District's proportion of the net pension liability (asset)	0.247475%
District's covered payroll	15,803,651
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	260.46%
Plan fiduciary net position as a percentage of the total pension liability	62.54%

The notes to the required supplementary information are an integral part of this schedule.

See disclaimer of opinion on financial statements and Finding 2019-001.

* The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

Holmes County Consolidated School District
 Schedule of District Contributions
 PERS
 Last 10 Fiscal Years*

	2019
Contractually required contribution	\$ <u>2,311,888</u>
Contributions in relation to the contractually required contribution	2,311,888
Contribution deficiency (excess)	\$ <u><u>-</u></u>
District's covered payroll	14,678,654
Contributions as a percentage of covered payroll	15.75%

The notes to the required supplementary information are an integral part of this schedule.

See disclaimer of opinion on financial statements and Finding 2019-001.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

Holmes County Consolidated School District
 Schedule of the District's Proportionate Share of the Net OPEB Liability
 OPEB
 Last 10 Fiscal Years*

	2019
District's proportionate share of the net OPEB liability (asset)	\$ <u>2,870,591</u>
District's proportion of the net OPEB liability	0.37109320%
District's covered-employee payroll	16,784,293 **
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	17.10%
Plan fiduciary net position as a percentage of the total OPEB liability	0.13%

The notes to the required supplementary information are an integral part of this schedule.

See disclaimer of opinion on financial statements and Finding 2019-001.

* The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

** The amount used to calculate this figure was based on the Implicit Rate Subsidy at measurement date as it relates to contributions.

The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

Holmes County Consolidated School District
 Schedule of District Contributions
 OPEB
 Last 10 Fiscal Years*

Actuarially determined contribution	\$ <u>2019</u> 123,183 **
Contributions in relation to the actuarially determined contribution	123,183 **
Contribution deficiency (excess)	\$ <u><u>-</u></u>
District's covered-employee payroll	11,310,533
Contributions as a percentage of covered-employee payroll	1.09%

The notes to the required supplementary information are an integral part of this schedule.

See disclaimer of opinion on financial statements and Finding 2019-001.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 75 was implemented in FYE 6/30/18, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

** The amounts reflected above only deal with the Implicit Rate Subsidy as it relates to contributions.

The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

Holmes County Consolidated School District

Notes to the Required Supplementary Information
For the Year Ended June 30, 2019

Budgetary Comparison Schedule

(1) Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, variances between the original budget and the final budget, and variances between the final budget and the actual data.

(2) Budget Amendments and Revisions

The budget is adopted by the school board and filed with the taxing authority. Amendments can be made on the approval of the school board. By statute, final budget revisions must be approved on or before October 15. A budgetary comparison is presented for the General Fund consistent with accounting principles generally accepted in the United States of America.

Pension Schedules

(1) *Changes of assumptions*

2015:

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.

The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75% respectively.

2016:

The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

2017:

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.

Holmes County Consolidated School District

Notes to the Required Supplementary Information (Continued)
For the Year Ended June 30, 2019

The wage inflation assumption was reduced from 3.75% to 3.25%.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

(2) *Changes in benefit provisions*

2016:

Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

(3) *Method and assumptions used in calculations of actuarially determined contributions.*

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2016 valuation for the June 30, 2018 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	36.6 years
Asset valuation method	5-year smoothed market
Price Inflation	3.00 percent
Salary increase	3.75 percent to 19.00 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

OPEB Schedules

(1) *Changes of assumptions*

2017:

The discount rate was changed from 3.01% for the prior Measurement Date to 3.56% for the current Measurement Date.

2018:

The discount rate was changed from 3.56% for the prior Measurement Date to 3.89% for the current Measurement Date.

(2) *Changes in benefit provisions*

2017:

None

Holmes County Consolidated School District

Notes to the Required Supplementary Information (Continued)
 For the Year Ended June 30, 2019

2018:
 None

- (3) *Methods and assumptions used in calculations of Actuarially Determined Contributions.*
 The Actuarially Determined Contributions rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions are calculated as of the most recent Valuation Date. The following actuarial methods and assumptions (from the June 30, 2017 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2018:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price inflation	3 percent
Salary increases, including wage inflation	3.25 percent to 18.50 percent
Initial health care cost trend rates	
Medicare Supplement Claims	7.75 percent
Pre-Medicare	
Ultimate health care cost trend rates	
Medicare Supplement Claims	5.00 percent
Pre-Medicare	
Year of ultimate trend rates	
Medicare Supplement Claims	2023
Pre-Medicare	
Long-term investment rate of return, net of pension plan investment expense, including price inflation	3.56 percent

SUPPLEMENTARY INFORMATION

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

Federal Grantor/ Pass-through Grantor/ Program Title/	Pass-through Entity Identifying Numbers	Catalog of Federal Domestic Assistance No.	Federal Expenditures
<u>U. S. Department of Agriculture</u>			
Passed-through the Mississippi Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	185MS326N1099	10.553	\$ 594,766
National School Lunch Program	185MS326N1099	10.555	1,376,822
Summer Food Service Program for Children	185MS326N1099	10.559	187,034
Total Child Nutrition Cluster			<u>2,158,622</u>
Total passed-through the Mississippi Department of Education			<u>2,158,622</u>
Total U.S. Department of Agriculture			<u>2,158,622</u>
<u>U.S. Department of Defense</u>			
Direct Program:			
Reserve Officers' Training Corps		12.xxx	50,780
Total U.S. Department of Defense			<u>50,780</u>
<u>U. S. Department of Education</u>			
Passed-through the Mississippi Department of Education:			
Title I Grants to Local Educational Agencies	ES010A170024	84.010	2,461,851
Career and Technical Education - Basic Grants to States	V048A170024	84.048	52,859
Twenty-First Century Community Learning Centers	ES287C170024	84.287	208,246
Rural Education	ES358B170024	84.358	22,945
Supporting Effective Instruction State Grants	ES367A170023	84.367	170,309
School Improvement Grants	ES377A160025	84.377	153,909
Student Support and Academic Enrichment Program	ES424A170025	84.424	66,404
Subtotal			<u>3,136,523</u>
Special Education Cluster:			
Special Education - Grants to States	H027A170108	84.027	638,093
Positive Behavior Specialists	H027A170108	84.027A	6,801
Special Education - Preschool Grants	H173A170113	84.173	17,338
Total Special Education Cluster			<u>662,232</u>
Total passed-through the Mississippi Department of Education			<u>3,798,755</u>
Total U.S. Department of Education			<u>3,798,755</u>
Total for All Federal Awards			<u>\$ 6,008,157</u>

The notes to the supplementary information are an integral part of this schedule.

Holmes County Consolidated School District

Notes to the Supplementary Information
For the Year Ended June 30, 2019

Schedule of Expenditures of Federal Awards

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the school district under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the school district, it is not intended to and does not present the financial position, changes in net position, or cash flows of the school district.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

(3) Indirect Cost Rate

The school district has not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Other Items

Donated commodities of \$187,034 are included in the National School Lunch Program.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT

Schedule of Instructional, Administrative and Other Expenditures - Governmental Funds
 For the Year Ended June 30, 2019

Expenditures	Total	Instruction and Other Student Instructional Expenditures	General Administration	School Administration	Other
Salaries and fringe benefits	\$ 21,474,825	14,624,342	1,337,466	1,802,341	3,710,676
Other	9,155,108	2,328,667	859,836	14,685	5,951,920
Total	<u>\$ 30,629,933</u>	<u>16,953,009</u>	<u>2,197,302</u>	<u>1,817,026</u>	<u>9,662,596</u>
Total number of students *	<u>3,088</u>				
Cost per student	<u>\$ 9,919</u>	<u>5,490</u>	<u>712</u>	<u>588</u>	<u>3,129</u>

For purposes of this schedule, the following columnar descriptions are applicable:

Instruction and Other Student Instructional Expenditures - includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of teachers, teachers aides or classroom assistants of any type.

General Administration - includes expenditures for the following functions: Support Services - General Administration and Support Services - Business.

School Administration - includes expenditures for the following functions: Support Services - School Administration.

Other - includes all expenditure functions not included in Instruction or Administration categories.

* Includes the number of students reported on the ADA report submission for month 9, which is the final submission for the fiscal year

The notes to the supplementary information are an integral part of this schedule.

OTHER INFORMATION

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
Last Four Years

"UNAUDITED"

	<u>2019</u>
Revenues:	
Local sources	\$ 6,271,597
State sources	15,521,707
Federal sources	57,581
Sixteenth section sources	<u>950,299</u>
Total Revenues	<u>22,801,184</u>
Expenditures:	
Instruction	10,812,701
Support services	10,593,157
Noninstructional services	15,602
Sixteenth section	<u>26,773</u>
Total Expenditures	<u>21,448,233</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>1,352,951</u>
Other Financing Sources (Uses):	
Insurance recovery	5,752
Operating transfers in	167,319
Operating transfers out	<u>(198,929)</u>
Total Other Financing Sources (Uses)	<u>(25,858)</u>
Net Change in Fund Balances	<u>1,327,093</u>
Fund Balances:	
Beginning of period	<u>7,539,168</u> *
Ending of period	<u>\$ 8,866,261</u>

* The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

HOLMES COUNTY CONSOLIDATED SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Funds
Last Four Years

"UNAUDITED"

	<u>2019</u>
Revenues:	
Local sources	\$ 6,484,931
Increase in fair market value	32,884
State sources	16,922,529
Federal sources	6,587,977
Sixteenth section sources	<u>1,099,694</u>
Total Revenues	<u>31,128,015</u>
Expenditures:	
Instruction	13,899,432
Support services	13,995,496
Noninstructional services	2,429,808
Sixteenth section	62,718
Debt service:	
Principal	80,000
Interest	151,238
Other	<u>11,241</u>
Total Expenditures	<u>30,629,933</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>498,082</u>
Other Financing Sources (Uses):	
Insurance recovery	7,495,039
Payment held by QZAB and QSCB escrow agent	3,140
Operating transfers in	414,252
Payment to QZAB and QSCB debt escrow agent	(624,345)
Operating transfers out	<u>(414,252)</u>
Total Other Financing Sources (Uses)	<u>6,873,834</u>
Net Change in Fund Balances	<u>7,371,916</u>
Fund Balances:	
Beginning of period	13,192,906 *
Increase (Decrease) in inventory	<u>(8,570)</u>
Ending of period	<u><u>\$ 20,556,252</u></u>

* The Mississippi Legislature passed House Bill 926 which provided for an administrative consolidation of the Durant Public School District and the Holmes County School District into one school district to be designated as Holmes County Consolidated School District effective July 1, 2018. Therefore, the figures provided are for the first year the entity came into existence.

REPORTS ON INTERNAL CONTROLS AND COMPLIANCE

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Superintendent and School Board
Holmes County Consolidated School District

We were engaged to audit, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes County Consolidated School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Holmes County Consolidated School District's basic financial statements, and have issued our report thereon dated March 17, 2021. Our report disclaims opinions on such financial statements, because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties. We were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy ourselves as to the fair presentation of the financial statements.

Internal Control Over Financial Reporting

In connection with our engagement to audit the financial statements, we considered the school district's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal

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control described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a material weakness as Finding 2019-001.

Compliance and Other Matters

In connection with our engagement to audit the financial statements of Holmes County Consolidated School District, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Holmes County Consolidated School District's Response to Finding

The Holmes County Consolidated School District's response to the finding identified in our audit is described in the accompanying auditee's corrective action plan. The Holmes County Consolidated School District's response was not subjected to the auditing procedures that would have been applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORTENBERRY & BALLARD, PC

Fortenberry & Ballard, PC
March 17, 2021

Certified Public Accountants

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE

Superintendent and School Board
Holmes County Consolidated School District

Report on Compliance for Each Major Federal Program

We were engaged to audit Holmes County Consolidated School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Holmes County Consolidated School District's major federal programs for the year ended June 30, 2019. Holmes County Consolidated School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Holmes County Consolidated School District's major federal programs based on our audit of the types of compliance requirements referred to above. Our audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were unable to obtain sufficient appropriate evidence to provide an opinion on the District's major federal programs.

Basis of Disclaimer of Opinion on Each Major Federal Program

Because of the materiality and pervasiveness of the inadequacies in the accounting and financial reporting systems and the significance of inevitable uncertainties and, because we were unable to rely on the basic accounting systems and were not able to apply other auditing procedures to satisfy ourselves, the scope of our work was insufficient to enable us to express and we do not express an opinion on the district's compliance with the requirements described in the *OMB Compliance Supplement* that are applicable to each of the district's major federal programs for the year ended June 30, 2019.

1929 SPILLWAY ROAD, SUITE B
BRANDON, MISSISSIPPI 39047
TELEPHONE 601-992-5292 FAX 601-992-2033

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as Finding 2019-002.

Holmes County Consolidated School District's response to the noncompliance finding identified in our audit is described in the accompanying auditee's corrective action plan. Holmes County Consolidated School District's response was not subjected to the auditing procedures that would have been applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Holmes County Consolidated School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Holmes County Consolidated School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, as described in the schedule of findings and questioned costs as Finding 2019-002, that we consider to be a material weakness.

Holmes County Consolidated School District's response to the internal control over compliance finding identified in our audit is described in the accompanying auditee's corrective action plan.

Holmes County Consolidated School District's response was not subjected to the auditing procedures that would have been applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

FORTENBERRY & BALLARD, PC

Fortenberry & Ballard, PC
March 17, 2021

Certified Public Accountants

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Holmes County Consolidated School District

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2019

Section I: Summary of Auditor's Results

Financial Statements:

1. Type of auditor's report issued: Disclaimer of opinion.
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? Yes.
 - b. Significant deficiency(ies) identified? None reported.
3. Noncompliance material to financial statements noted? No.

Federal Awards:

4. Internal control over major programs:
 - a. Material weakness(es) identified? Yes.
 - b. Significant deficiency(ies) identified? None reported.
5. Type of auditor's report issued on compliance for major programs: Disclaimer of opinion.
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes.
7. Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555 & 10.559	Child Nutrition Cluster
84.010	Title I Grants to Local Educational Agencies

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000.
9. Auditee qualified as low-risk auditee? No.
10. Prior fiscal year audit findings(s) and questioned costs relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2 CFR 200.511(b). No.

Section II: Financial Statement Findings

The results of our tests disclosed the following finding related to the financial statements that is required to be reported by *Government Auditing Standards*.

Material Weakness

Finding 2019-001

Criteria:

An effective system of internal controls is the responsibility of management. Management should establish an internal control system that ensures strong financial accountability and safeguarding of assets. A critical aspect of financial management is the maintenance of accurate accounting records.

Condition:

During the course of our audit we found multiple discrepancies with the information provided as supporting documentation for the accounting records and other internal control issues:

- (1) During the testwork of cash, we noted that bank accounts had not been reconciled accurately or timely. Failure to prepare accurate bank reconciliations could lead to misappropriation of assets and material misstatements that could go undetected by management.
- (2) During our test of receivables, the school district was unable to provide receipts for funds received after June 30, 2019.
- (3) During our test of accounts payable, the school district was unable to provide supporting documentation.
- (4) During our test of capital assets, we noted that the school district was not maintaining a subsidiary ledger.
- (5) During our test of payroll expenditures, we noted a difference of \$690,916 between 941 wages and trial balance.
- (6) During our test of revenue, the school district was unable to provide supporting documentation for receivables recorded.

Cause:

This is the result of the school district not properly implementing an effective internal control system and maintaining the system.

Effect:

Without a proper internal control system being in place to ensure accurate accounting records, the district increases the risk that the financial statements will contain materially misstated accounts. These deficiencies resulted in a disclaimer of opinion on the financial statements.

Recommendation:

The district should implement policies and procedures to establish an internal control system that will ensure strong financial accountability, proper safeguarding of assets, and accurate accounting records.

Views of Responsible Officials:

(1) Bank reconciliations are currently being prepared each month and reviewed for accuracy by Chief Financial officer. All efforts will be made to ensure that this is done timely and reports made to upper management. (2) The district acknowledges that receipts were not being prepared and/or not completed properly. Training has been done with the responsible staff to ensure that this process is done to accurately reflect all funds coming into the district. (3) Training has been done with the staff explaining the importance of supporting documentation, the necessary documentation required and how to assemble. Supporting documentation is maintained electronically in the accounting system as well as physical copies in files. (4) The district now has appointed Fixed Asset Director. This person is responsible for ensuring that all fixed assets are securely safeguarded and are properly accounted for in the accounting system. Work is currently being done and will be ongoing to update all assets all each location within the district. (5) Going forth the district will reconcile this information to ensure accuracy. (6) Going forth the district will maintain all necessary supporting documentation for all receivables recorded.

Section III: Federal Award Findings and Questioned Costs

The results of our tests disclosed the following finding and questioned cost related to the federal awards.

Material Weakness and Noncompliance

Program: U. S. Department of Education
Passed-through the Mississippi Department of Education
Title I Grants to Local Educational Agencies
CFDA# 84.010

Compliance requirement: Allowable Cost/Cost Principles

Finding 2019-002

Criteria:

Management is responsible for establishing a proper internal control system to ensure adequate financial accountability and safeguarding of the federal program assets.

Condition:

During fieldwork, we noted the following conditions:

(1) Accounting program years were not kept separate in a concise manner.

(2) Questioned Cost from monitoring visit Title I totaled \$257,026.

Context:

During the course of the audit, we noted that the accounting system reflected indirect cost charges but the request for reimbursement did not reflect these charges.

Questioned Costs:

\$257,026.

Cause:

Lack of adequate controls to ensure that the accounting system reflects the budget of the grant application.

Effect:

As a result, the school district is in noncompliance with the federal regulations and could result in repaying the Mississippi Department of Education for excess funds received during the year.

Identification of a Repeat Finding:

No.

Whether Sampling was Statically Valid:

No.

Recommendation:

The school district must develop policies and procedures to ensure that the accounting system reflects the federal budget.

Views of Responsible Officials

The district will ensure that all federal programs are recorded/distinguished by Grant year using a designated 'program code' (ex. 020, 021) in the accounting system. This will allow for proper accounting of each grant received by the district. The district acknowledges the amount of \$257,026 in questioned cost. This amount was remitted to the Mississippi Department of Education on November 19, 2020.

AUDITEE'S CORRECTIVE ACTION PLAN



Rev. Anthony Anderson, President **District A**
Louise Winters, Vice-President **District B**
Earsie Simpson, Secretary **District C**
Elder William Dean, Jr., Member **District D**
Rayford Horton, Member **District E**
 Benjamin G. Torrey, II., **Interim Superintendent**

Connecting for Success: Every Child, Every Classroom, Every Day

AUDITEE’S CORRECTIVE ACTION PLAN

As required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Holmes County Consolidated School District has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ended June 30, 2019:

<u>Finding</u>	<u>Corrective Action Plan Details</u>
2019-001	<p>a. Name of Contact Person Responsible for Corrective Action</p> <p>Name: Appointed Finance officer Title: Chief Financial Officer Phone Number: 662-834-2175</p> <p>b. Correction Action Planned:</p> <ol style="list-style-type: none"> 1) Bank reconciliations are currently being prepared each month and reviewed for accuracy by Chief Financial officer. All efforts will be made to ensure that this is done timely and reports made to upper management. 2) The district acknowledges that receipts were not being prepared and/or not completed properly. Training has been done with the responsible staff to ensure that this process is done to accurately reflect all funds coming into the district. 3) Training has been done with the staff explaining the importance of supporting documentation, the necessary documentation required and how to assemble. Supporting documentation is maintained electronically in the accounting system as well as physical copies in files. 4) The district now has appointed Fixed Asset Director. This person is responsible for ensuring that all fixed assets are securely safeguarded and are properly accounted for in the accounting system. Work is currently being done and will be ongoing to update all assets at each location within the district. 5) Going forth the district will reconcile this information to ensure accuracy. 6) Going forth the district will maintain all necessary supporting documentation for all receivables recorded.

c. Anticipated Completion Date:

Corrective Action is currently already in process and will be on going.

Finding

2019-002

Corrective Action Plan Details

a. Name of Contact Person Responsible for Corrective Action

Name: Appointed Finance Officer

Title: Chief Financial Officer

Phone Number: 662-834-2175

b. Correction Action Planned:

- 1) The district will ensure that all federal programs are recorded/distinguished by Grant year using a designated 'program code' (ex. 020, 021) in the accounting system. This will allow for proper accounting of each grant received by the district.
- 2) The district acknowledges the amount of \$257,026 in questioned cost. This amount was remitted to the MS Department of Education on Nov. 19, 2020. (Ck# 8128)

c. Anticipated Completion Date:

Item 1 is currently in place and ongoing

Item 2 is completed

Attachment E:

In accordance with the Federal Educational Rights to Privacy Act (FERPA) and the Individuals with Disabilities Education Act (IDEA), to prevent the disclosure of students' personally identifiable information, Attachment E has been provided to the Holmes County Consolidated School District, shall remain confidential, and shall not be released in ANY public records request.

Attachment F:

To prevent the disclosure of personally identifiable information of employees, Attachment F has been provided to the Holmes County Consolidated School District, shall remain confidential, and shall not be released in ANY public records request.

Attachment G

(Process Standard 17.4)

Finding #1

2 C.F.R. §200.302 Financial Management for Allowability of Cost

FY20: Fund 2610

Function Code	Expenditures Report	MCAPS Budget	MCAPS Expenditures
1220	\$ 537,599.27	\$302,462.72	\$223,170.84
1225	\$ 63,422.00	\$84,000.00	\$ 63,422.00
1270	\$ 2,397.09	\$ -	\$ -
1295	\$ -	\$8,877	
2130	\$ 17,918.13	\$24,000.00	\$ 4,596.93
2140	\$ 33,376.53	\$50,450.00	\$ 21,375.00
2150	\$ 12,347.68	\$43,587.58	\$ 17,953.68
2190	\$ 2,010.00	\$ -	\$ -
2210	\$ 38,579.29	\$32,158.62	\$ 400.00
2330	\$ 108,348.15	\$163,090.08	\$ 1,194.22
2720	\$ 29,718.20	\$ -	\$ -
2730	\$ 158,249.68	\$71,604.00	\$ 59,021.28
2710	\$ -	\$15,097.00	\$ 14,859.10
3900-3999	\$ -	\$7,000	\$ -
Total	\$ 1,003,966.02	\$802,327.00	\$405,993.05

Finding #1

2 C.F.R. §200.302 Financial Management for Allowability of Cost

FY20: Fund 2620

Function Code	Expenditures Report	MCAPS Budget	MCAPS Expenditures
1220	\$ 6,502.74	\$ 648.77	\$ -
2130	\$ 5,107.50	\$ 5,000.00	\$ -
2140	\$ 1,350.00	\$ 6,000.00	\$ 1,350.00
2150	\$ 2,000.00	\$ 8,160.22	\$ 2,000.00
2152	\$ 2,000.00	\$ -	\$ -
2330	\$ 14,843.52	\$ 371.37	\$ -
1295	\$ -	\$ 630.64	\$ -
Total	\$31,803.76	\$ 20,811.00	\$ 3,350.00

Finding #1**2 C.F.R. §200.302 Financial Management for Allowability of Cost**

FY19: Fund 2610

Function Code	Expenditures Report	MCAPS Budget	MCAPS Expenditures
1220	\$ 57,833.68	\$352,050.21	\$ 332,323.16
2130	\$ 4,728.23	\$12,000.00	\$ 12,000.00
2132	\$ 11,411.25	\$ -	\$ -
2140	\$ 16,253.08	\$63,704.27	\$ 30,992.18
2142	\$ 500.00	\$ -	\$ -
2150	\$ 4,410.00	\$82,023.54	\$ 10,567.00
2152	\$ 2,540.00	\$ -	\$ -
2190	\$ 2,500.00	\$11,685.66	\$ 4,510.00
2210	\$ 4,370.86	\$49,585.00	\$ 49,447.30
2213	\$ 5,252.39	\$ -	\$ -
2330	\$ 12,097.80	\$208,546.26	\$ 115,780.44
3900	\$ 1,963.46	\$ -	\$ -
2120	\$ -	\$40,044.06	\$ 40,044.06
2220	\$ -	\$1,500.00	\$ -
2710	\$ -	\$17,124.13	\$ 17,124.13
2730	\$ -	\$85,397.71	\$ 85,397.71
3900-3999	\$ -	\$2,400.00	\$ 780.85
Total	\$123,860.75	\$ 926,060.84	\$ 698,966.83

Finding #1**2 C.F.R. §200.302 Financial Management for Allowability of Cost**

FY19: Fund 2620

Function Code	Expenditures Report	MCAPS Budget	MCAPS Expenditures
2132	\$ 742.88	\$ -	\$ -
2142	\$ 265.74	\$ 34,798.00	\$ -
1105	\$4,330.24	\$ -	\$ -
2130	\$2,000.00	\$ 2,000.00	\$ 2,000.00
2150	\$ -	\$ 12,200.00	\$ -
2190	\$ -	\$ 536.42	\$ -
2330	\$ -	\$ 12,392.13	\$ 11,900.33
	\$ 7,338.86	\$ 61,926.55	\$ 13,900.33

Finding #2**34 C.F.R §300.302 - Use of IDEA Funds**

For FY21 Fund 2610

Reference	Date	Description	Check No	Beginning Balance
210033	09/01/2020	ConvergeOne, Inc	7604	1,500.00
210033	09/01/2020	ConvergeOne, Inc	7604	1,500.00
210033	09/01/2020	ConvergeOne, Inc	7604	1,500.00
210033	09/01/2020	ConvergeOne, Inc	7604	3,500.00
210033	09/01/2020	ConvergeOne, Inc	7604	2,500.00
210033	09/01/2020	ConvergeOne, Inc	7604	3,500.00
210073	10/29/2020	Central Technology Sales, LLC	7949	3,350.00
211038	05/11/2021	ION WAVE TECHNOLOGIES, INC.		6,520.00

Finding #2

34 C.F.R §300.302 - Use of IDEA Funds

For FY20 Fund 2620

Fund	Invoice	Date	Vendor	Amount
6236	178225	12/04/2019	OFFICE DEPOT	\$ 2,282.51
6236	178225	12/04/2019	OFFICE DEPOT	\$ 19.28

Finding #3

34 C.F.R §300.302 - Use of IDEA Funds

Date	Invoice	Vendor	Amount	Description
6/25/2020	13286	SAMAC Technology and Network Solutions	19,260.00	60 Chromebooks

Finding #4**2 C.F.R §200.302 - Financial Management for Allowability of Costs**

Fund	Date	Invoice/PO /Statement	Consultant	Amount
2610	2/13/2020	Invoice #2813	Rosemount Consulting	\$1,350.00
2620	5/20/2020	PO# 201635	Sound Off Speech	\$2,570.78
2610	04/28/2020	Invoice # HOLM052220	Millcreek of Pontotoc	\$10,374.00
2610	6/3/2020	Invoice # HOLM052920	Millcreek of Pontotoc	\$1,456.00
2610	5/5/2020	Statement # 5/5/2020	Millcreek of Pontotoc	\$51,592.00

Finding #5

2 C.F.R §200.302 - Financial Management for Allowability of Costs

For FY20 Fund 2610

Invoice	Date	Amount	Vendor
85219	10/20/2020	\$3,350.00	Central Technology Sales, LLC
107947357001	7/27/ 2020	\$172.02	OFFICE DEPOT
107954632001	7/27/ 2020	\$13.89	OFFICE DEPOT
107954635001	7/27/ 2020	\$199.06	OFFICE DEPOT
1891861535	11/2/ 2019	\$270.00	MEDLINE

Finding #5

2 C.F.R §200.302 - Financial Management for Allowability of Costs

For FY20 Fund 2620

Date	Vendor	Invoice	Fund	Amount
10/30/2019	SMART THERAPY LLC	177842	5923	\$ 1,522.50
05/27/2020	LATOYA MLLER/SOUND OFF SPEECH	179484	7248	\$ 2,000.00
12/04/2019	OFFICE DEPOT	178225	6236	\$ 2,282.51
12/04/2019	OFFICE DEPOT	178225	6236	\$ 19.28

Finding #5**2 C.F.R §200.302 - Financial Management for Allowability of Costs**

For FY19 Fund 2610

Invoice	Date	Amount	Vendor
212723089001	10/3/2018	\$1,979.07	OFFICE DEPOT
212723089001	10/3/2018	\$295.33	OFFICE DEPOT
09282018	9/28/2018	\$512.00	HAMPTON INN STARKVILLE
954035141	10/3/2018	\$400.18	HOUGHTON MIFFLIN HARCOURT
954035141	10/3/2018	\$456.61	HOUGHTON MIFFLIN HARCOURT
10082018	10/8/2018	\$ 239.28	LYNETTE BANKS
OT/PT INV#41	2/7/2019	\$3,644.16	SMART THERAPY LLC
Invoice #45	2/7/2019	\$330.00	SMART THERAPY LLC
9339030462	1/8/2019	\$212.65	SETON IDENTIFICATION PRODUCTS
006	1/25/2019	\$1,075.00	DR. MICHAEL A. REED
02182019	2/18/2019	\$1,600.00	DELARIOUS STEWART
11272018	11/27/2018	\$1,350.00	DELARIOUS STEWART
299571728001	4/10/2019	\$1,079.46	OFFICE DEPOT
299571728001	4/10/2019	\$2,500.00	OFFICE DEPOT
299571728001	4/10/2019	\$1,298.76	OFFICE DEPOT
299571729001	4/10/2019	\$ 179.99	OFFICE DEPOT
299571730001	4/9/2019	\$54.15	OFFICE DEPOT

Finding #10**34 C.F.R §300.203 Allowability of Maintenance of Effort Costs**

Invoice	Date	Amount	Fund	Vendor
19333-Sept18	8/29/2018	\$786.98	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
19215-Aug18	8/8/ 2018	\$244.89	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
19-290-Aug18	8/22/2018	\$781.53	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
19389-Sept18	9/7/ 2018	\$864.23	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
HOLM083118	9/11/2018	\$3,168.00	1130-900-1220-000-563-01	MILCREEK OF PONTOTOC
NP54198385	9/11/2018	\$682.88	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
002	9/25/2018	\$2,500.00	1130-900-2140-000-337-01	DR. MICHAEL A. REED
NP55197693	1/21/2019	\$678.06	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
Invoice #3	2/7/2019	\$9,870.00	1130-900-2150-000-337-04	SMALL TALK
NP55226283	1/28/2019	\$586.35	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
NP55344102	2/8/2019	\$667.74	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
006-1	1/25/2019	\$675.00	1130-900-2140-000-337-01	DR. MICHAEL A. REED
03272019	2/27/2019	\$3,900.00	1130-900-2150-000-337-04	SMALL TALK
NP55859202	4/15/2019	\$534.80	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI
NP55890927	4/22/2019	\$728.58	1130-900-2740-000-631-01	FUELMAN OF MISSISSIPPI

Invoice	Date	Amount	Fund	Vendor
050120191	5/1/ 2019	\$1,230.00	1130-900-2150-000-337-04	SMALL TALK

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
266	1993 Blue Bird	85,488	<ul style="list-style-type: none"> • Out-of-service
277	1995 Blue Bird	211,654	<ul style="list-style-type: none"> • Out-of-service (broken shock absorber)
278	1995 Blue Bird	168,274	<ul style="list-style-type: none"> • Out-of-service (mechanical)
280	1995 Blue Bird	155,737	<ul style="list-style-type: none"> • Crossing arm inoperable • Fire extinguisher expired
282	1995 Blue Bird	157,675	<ul style="list-style-type: none"> • Out-of-service (mechanical)
283	1995 Blue Bird	230,936	<ul style="list-style-type: none"> • Out-of-service (mechanical)
284	1995 Blue Bird	432,532	<ul style="list-style-type: none"> • Out-of-service (mechanical)
290	2001 Blue Bird	184,717	<ul style="list-style-type: none"> • Passenger's side front signal light inoperable • Right high beam headlight inoperable • Torn seats • Graffiti on seats • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Reverse light/reverse buzzer inoperable • Right lower brake light inoperable • Clearance lights inoperable • Fire extinguisher expired
291	2001 Blue Bird	048,479	<ul style="list-style-type: none"> • Stop sign broken • Signal lights front and back inoperable • No headlights • Interior dirty/floor needs sweeping • Emergency window buzzers inoperable • Emergency roof hatch buzzers inoperable • Taillights inoperable • Right reverse light inoperable • Fire extinguisher expired
292	2001 Blue Bird	132,498	<ul style="list-style-type: none"> • Front signal lights inoperable • Seats need clamping • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Fire extinguisher expired • Reverse light/buzzers inoperable • Right brake lights inoperable • Strobe light inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
293	2001 Blue Bird	109,471	<ul style="list-style-type: none"> • Stop sign color faded • Torn seats • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Reverse buzzer inoperable • Fire extinguisher expired • Clearance lights inoperable
295	2003 Blue Bird	184,648	<ul style="list-style-type: none"> • Torn seats • Emergency window will not open • Emergency door difficult to open • Fire extinguisher expired
296	2003 Blue Bird	96,943	<ul style="list-style-type: none"> • Crossing arm inoperable • Stop sign color faded • Horn inoperable • Torn seats with graffiti • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Emergency roof hatch buzzers inoperable • Fire extinguisher expired • Left lower and right lower taillights inoperable • Right reverse light inoperable
297	2003 Blue Bird	96,031	<ul style="list-style-type: none"> • Coolant leak • Horn inoperable • Emergency window buzzers inoperable • Fire extinguisher expired
298	2003 Blue Bird	69,621	<ul style="list-style-type: none"> • Student lights inoperable • Emergency window buzzers inoperable • Emergency roof hatch latch needs replacing • Fire extinguisher expired • Right upper taillight inoperable
299	2003 Blue Bird	170,141	<ul style="list-style-type: none"> • Stop sign color faded and light inoperable • Torn seats • Emergency window buzzers inoperable • Fire extinguisher expired • Right upper/lower taillights inoperable • Reverse light/buzzer inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
303	2004 Blue Bird	162,866	<ul style="list-style-type: none"> • Out-of-service (mechanical)
304	2004 Blue Bird	70,639	<ul style="list-style-type: none"> • Crossover mirrors loose • Torn seats with graffiti • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Fire extinguisher expired • Taillights inoperable • Clearance lights inoperable
305	2004 Blue Bird	165,481	<ul style="list-style-type: none"> • Stop sign color faded • Torn seats • Emergency window buzzers inoperable/will not open • Fire extinguisher expired • Reverse lights inoperable • Clearance lights inoperable
306	2004 Blue Bird	Unable to obtain mileage*	<ul style="list-style-type: none"> • Out-of-service (mechanical)
307	2004 Blue Bird	336,645	<ul style="list-style-type: none"> • Stop sign color faded • Torn seats/seats need clamping • Emergency window buzzers inoperable/needs new latch • Fire extinguisher expired • Emergency door buzzer inoperable • Reverse buzzer inoperable
308	2003 Blue Bird	119,757	<ul style="list-style-type: none"> • Out-of-service (mechanical)
309	2004 Blue Bird	146,445	<ul style="list-style-type: none"> • Stop sign light inoperable • Driver side signal light inoperable • Rear passenger side signal light inoperable • Torn seats • Emergency window buzzers inoperable • Emergency window hard to open • Fire extinguisher expired • Clearance lights inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
311	2004 Blue Bird	100,200	<ul style="list-style-type: none"> • Crossing arm inoperable • Stop sign color faded/lights inoperable • Wheelchair lift inoperable • Fire extinguisher expired • Reverse lights inoperable • Clearance lights inoperable
312	2004 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
313	2004 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
314	2004 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
315	2004 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
316	2004 Blue Bird	41,081	<ul style="list-style-type: none"> • Cross view mirrors loose • Stop sign need changing/lights inoperable • Torn seats • Emergency window buzzers inoperable • Emergency roof hatch buzzers inoperable • Fire extinguisher expired
317	2004 Blue Bird	89,954	<ul style="list-style-type: none"> • Crossing arm missing • Torn seats • Emergency window buzzers inoperable • Fire extinguisher expired
318	2004 Blue Bird	157,905	<ul style="list-style-type: none"> • Crossing arm missing • Stop sign color faded • Horn inoperable • Crossover mirrors loose • Interior dirty/floor needs sweeping • Torn seats • Fire extinguisher expired • Emergency window buzzers inoperable • Right upper/lower taillights inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
319	2004 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
323	2001 Blue Bird	155,723	<ul style="list-style-type: none"> • Reverse buzzer/lights inoperable • Fire extinguisher expired • Clearance lights inoperable
324	2007 Chevrolet	Unable to obtain mileage	<ul style="list-style-type: none"> • Out-of-service (mechanical)
325	2008 Blue Bird	63,239	<ul style="list-style-type: none"> • Interior needs sweeping • Torn seats with graffiti • Emergency door buzzer inoperable • Fire extinguisher expired • Reverse light/buzzer inoperable • Clearance lights inoperable
326	2008 Blue Bird	208,604	<ul style="list-style-type: none"> • Crossing arm missing • Driver side signal light inoperable • Crossover mirrors loose • Emergency window buzzers inoperable • Torn seats • Emergency door buzzer inoperable/hard to open • Fire extinguisher expired • Reverse lights inoperable • Rear red amber lights inoperable • Clearance lights inoperable/broken
327	2009 Blue Bird	262,825	<ul style="list-style-type: none"> • Crossing arm missing • Interior dirty • Torn seats • Emergency buzzer inoperable • Emergency door buzzer inoperable • Emergency roof hatch buzzers inoperable • Fire extinguisher expired • Taillights inoperable • Clearance lights inoperable • Right amber light inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
328	2008 International	213,196	<ul style="list-style-type: none"> • Driver side amber light inoperable • Torn seats • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Fire extinguisher expired • Reverse lights inoperable • Clearance lights inoperable
329	2008 International	20,321	<ul style="list-style-type: none"> • Stop sign light inoperable • Yellow amber light inoperable • Red amber light inoperable • Horn inoperable • Windshield cracked • Interior dirty/floor needs sweeping • Torn seats/need clamping • Fire extinguisher expired • Emergency door buzzer inoperable • Right reverse light inoperable • Clearance lights inoperable
330	2008 International	143,124	<ul style="list-style-type: none"> • Clearance lights inoperable • Torn seats • Emergency window buzzers inoperable • Emergency door buzzer inoperable • Fire extinguisher expired
331	2010 International	132,628	<ul style="list-style-type: none"> • Torn seats • Emergency windows will not open • Fire extinguisher expired
332	2010 International	182,211	<ul style="list-style-type: none"> • Crossing arm inoperable • Headlights need replacing • Fire extinguisher expired
333	2010 International	84,734	<ul style="list-style-type: none"> • Crossing arm inoperable • Stop sign broken/lights inoperable • Torn seats with graffiti • Emergency windows will not open • Fire extinguisher expired • Right reverse light inoperable

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
334 Special Needs	2011 International	24,869	<ul style="list-style-type: none"> • Clearance lights inoperable • Wheelchair lift inoperable • Fire extinguisher expired
335	2011 International	199,040	<ul style="list-style-type: none"> • Out-of-service (in shop)
336	2011 International	93,712	<ul style="list-style-type: none"> • Crossing arm inoperable • Stop sign light inoperable • Fire extinguisher expired
337	2014 International	15,028	<ul style="list-style-type: none"> • Crossing arm inoperable • Torn seats • Emergency window buzzers inoperable/latch broken • Fire extinguisher expired • Lower taillights inoperable
338	2002 International	184,686	<ul style="list-style-type: none"> • Stop sign broken • Mirror broken • Signal light passenger side inoperable • Clearance lights cracked • Torn seats • Emergency window buzzer inoperable/will not open • Steps need replacing • Fire extinguisher expired • Right reverse light inoperable
339	2015 International	77,387	<ul style="list-style-type: none"> • Crossover mirrors loose • Emergency windows bolted down/inoperable • Fire extinguisher expired • Strobe light inoperable
340	2009 International	109,357	<ul style="list-style-type: none"> • Crossing arm inoperable • Yellow driver side amber light inoperable • Red driver side amber light inoperable • No signal lights • Low beam headlight inoperable • Fire extinguisher expired
341	2017 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none"> • Strobe light inoperable • Fire extinguisher expired

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
342	2016 International	60,483	<ul style="list-style-type: none"> • Torn seats • Fire extinguisher expired • Clearance lights inoperable
344	2013 International	80,746	<ul style="list-style-type: none"> • Out-of-service (motor)
345	2017 Blue Bird	13,448	<ul style="list-style-type: none"> • Crossover mirror loose • Torn seats • Fire extinguisher expired
346	2017 Blue Bird	97,148	<ul style="list-style-type: none"> • Crossing arm missing • Cross view mirror loose • Torn seats • Fire extinguisher expired
347	2018 Blue Bird	9,849	<ul style="list-style-type: none"> • Fire extinguisher expired
348	2017 Blue Bird	65,432	<ul style="list-style-type: none"> • Cross view mirror loose • Emergency window buzzers inoperable • Fire extinguisher expired
349	2018 Thomas	44,565	<ul style="list-style-type: none"> • Coolant low • Crossing arm missing • Windshield cracked • Right red rear signal light broke • Graffiti on seats • Back window shattered • Fire extinguisher expired
350	2019 Thomas	27,825	<ul style="list-style-type: none"> • Fire extinguisher expired
351	2019 Thomas	34,280	<ul style="list-style-type: none"> • Fire extinguisher expired
352	2019 Thomas	33,919	<ul style="list-style-type: none"> • Coolant low • Signal light broke • Emergency roof hatch broke • Clearance light missing • Fire extinguisher expired
353	2019 Thomas	28,700	<ul style="list-style-type: none"> • Crossing arm inoperable • Taillight inoperable • Fire extinguisher expired • Red signal loose
354	2000 Thomas	144,590	<ul style="list-style-type: none"> • Out-of-service (mechanical)
355	2005 IC	16,799	<ul style="list-style-type: none"> • Out-of-service (mechanical)

ATTACHMENT H

Holmes County Consolidated School District Bus Fleet Inspection Report

Bus #	Year, Make, Model	Mileage	Defects
356	2010 IC	75,420	<ul style="list-style-type: none">• Out-of-service (mechanical)
357	2017 Blue Bird	23,068	<ul style="list-style-type: none">• Crossing arm inoperable• Red amber light inoperable• Fire extinguisher expired
358	2017 Blue Bird	18,070	<ul style="list-style-type: none">• Fire extinguisher expired
359	2018 Blue Bird	11,213	<ul style="list-style-type: none">• Emergency door buzzer inoperable• Fire extinguisher expired
360	2018 Blue Bird	10,525	<ul style="list-style-type: none">• Fire extinguisher expired
361	2018 Blue Bird	Unable to obtain mileage	<ul style="list-style-type: none">• Fire extinguisher expired• Out-of-service (dead battery)
362	2018 Blue Bird	1,004	<ul style="list-style-type: none">• Fire extinguisher expired

*The auditors were unable to obtain the mileage of several buses. Digital odometers require the key to be in the “on” position to access the odometer readings. Therefore, if the bus was out-of-service, the odometer readings may have been inaccessible. Some older busses have mechanical odometers, therefore, although the buses may have been out-of-service, the odometer readings were accessible. The District kept some out-of-service buses in the back of the bus yard for spare parts. Due to terrain issues, these busses were inaccessible to the auditors.

RESOLUTION

WHEREAS, pursuant to Mississippi Code Annotated Section 37-17-6 (12) (b), the Commission on School Accreditation met in a regularly scheduled meeting on August 2, 2021, to determine whether there is sufficient cause to believe that an extreme emergency situation exists in the Holmes County Consolidated 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 Commission regarding the Holmes County Consolidated School District's impairments related to serious violations of federal and state law and accreditation standards, serious concerns regarding financial resources, inappropriate standards of governance, a continued pattern of poor academic performance, and the failure to comply with standards that sustain a safe school climate, a copy of which is attached as Exhibit "A" and incorporated by reference as though a part of this Resolution;

NOW, THEREFORE, the Commission on School Accreditation finds the following:

The Commission finds that there is sufficient cause to believe that an extreme emergency situation exists in the Holmes County Consolidated School District brought on by serious findings related to serious violations of federal and state law and accreditation standards, serious concerns regarding financial resources, inappropriate standards of governance, a continued pattern of poor academic performance, and the failure to comply with standards that sustain a safe school climate, which jeopardizes the safety, security and educational interests of the children enrolled in the schools of this district, and which, without intervention by the Commission on School Accreditation and the Mississippi Board of Education, could result in the continuation of an 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.

BE IT KNOWN THAT the Executive Secretary of the Commission on School Accreditation is directed to immediately distribute a copy of this Resolution to the State Superintendent of Education and the State Board of Education.

WITNESS MY SIGNATURE on this, the 2nd day of August, A.D., 2021.



Pamela Manners, Chairperson
Commission on School Accreditation



Jo Ann Malone, Ed. D., Executive Secretary
Commission on School Accreditation

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 Pamela Manners, 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 2nd day of August, A.D. 2021.

[Signature]
NOTARY PUBLIC

MY COMMISSION EXPIRES: _____



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 Dr. Jo Ann Malone, 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 2nd day of August, A.D. 2021.

[Signature]
NOTARY PUBLIC

MY COMMISSION EXPIRES: _____

