Chapter 1: Accountability

Rule 1.1 Educational Accountability. The State Board of Education is directed by Miss Code Ann. §37-1-3 to identify all functions of the department that contribute to or comprise a part of the state system of educational accountability and to establish and maintain within the department the necessary organizational structure, policies and procedures for effectively coordinating such functions.

Miss Code Ann. §37-151-9 created the Office of Educational Accountability within the State Department of Education and states that the Director and the Office of Educational Accountability reports at the will and pleasure of the State Board of Education may employ necessary professional, administrative and clerical staff. This office is responsible for the following:

1. Providing all reports to the Legislature, Governor, Mississippi Commission on School Accreditation and State Board of Education and respond to any inquiries for information;

2. Monitoring and reviewing programs developed under the Education Reform Act, the Mississippi Adequate Education Program Act of 1994, the Education Enhancement Fund, and subsequent education initiatives;

3. Performing an annual assessment of education reform programs by December 1 and present the findings to the Legislature, Governor, Mississippi Commission on School Accreditation and the State Board of Education;

4. Developing and maintaining a system of communications with school district personnel;

5. Providing opportunities for public comment on the current functions of the State Department of Education’s programs;

6. Assessing impact on school districts of new education programs; and,

7. Developing a public school reporting system, or “Mississippi Report Card” by collecting school, district, and state level achievement data in the appropriate grades as designated by the State Board of Education in all core subjects and compare the data with national standards to identify students’ strengths.

The State Board of Education expects the Director of the Office Educational Accountability to communicate and cooperate with the State Superintendent of Education.

The State Board of Education directs the Director and Office of Educational Accountability to fulfill the responsibilities outlined in the statues of the State of Mississippi as stated above.

Source: Miss Code Ann. §37-151-9

Rule 1.2 Accountability Subcommittee

1. COMPOSITION
The Accountability Subcommittee shall consist of three voting members of the State Board of Education. The Accountability Subcommittee will meet at the call of the Subcommittee Chair. Accountability Subcommittee members shall be appointed by the State Board of Education Chair and approved by the full Board.

2. PURPOSE
The State Board of Education has established a special subcommittee of the Board to be called the State Board of Education Accountability Subcommittee. The purpose of the Subcommittee is to assist the State Board of Education in fulfilling its oversight responsibility for the integrity of the Department’s financial and operational results, compliance with legal and regulatory requirements, and the performance of internal audit and program evaluation as well as external auditors.

3. AUTHORITY
The Accountability Subcommittee has authority to conduct or authorize program evaluations, audits and investigations into any matters within the scope of the State Board of Education’s responsibility. It is empowered to:

   a. Approve the Director of Educational Accountability’s Reporting, Audit and Program Evaluation Plan and resolve any problems that occur in the execution of these plans.

   b. Review and accept external auditors’ reports along with written responses when appropriate.

   c. Meet with Mississippi Department of Education employees, external auditors, legal counsel, or others as necessary.

   d. Approve and submit to the State Board of Education any changes in the Director of Educational Accountability’s duties. Make monthly reports to the State Board of Education.

4. RESPONSIBILITIES
Financial and Operational Review Oversight Review and approve significant accounting, operational and reporting issues that impact the financial and operating results on the Mississippi Department of Education’s system of internal control. Review the process and results of program evaluations, internal audits and the annual financial statement audit with the Superintendent of Education, the Director of Educational Accountability and the State Board of Education. Internal Control Evaluate the effectiveness of the Department’s internal control system.

   a. Internal Accountability
      Review and approve with the Director of Educational Accountability the audit plan, activities, staffing and organizational structure of Internal Accountability.

   b. Program Evaluation
      Review with the Director of Educational Accountability the Office of Internal Accountability and Program Evaluation’s risk assessment relating to programs. Provide
guidance and direction to the Director of Educational Accountability in the area of program evaluation.


Rule 1.3 Office of Internal Accountability & Program Evaluation

1. PURPOSE
The purpose of the Office of Internal Accountability and Program Evaluation is to provide independent, objective evaluations, audits, investigations, and consultative services to the State Board of Education and the Mississippi Department of Education.

2. REPORTING
The Office of Internal Accountability and Program Evaluation reports to the Director of Educational Accountability. The Director of Educational Accountability reports to the State Board of Education.

3. RESPONSIBILITIES
The Office of Internal Accountability and Program Evaluation is responsible for carrying out the internal audit and internal program monitoring and assessment functions of the Department. Responsibilities include:

a. Evaluating the Department’s system of internal controls to provide reasonable assurance to management that internal controls are adequate and effective, professional standards of business conduct are observed, and assets are properly accounted for and safeguarded.

b. Conducting objective and professional evaluations of Department activities to determine compliance with agency policies and procedures as well as applicable state and federal laws and regulations and determine if goals and objectives are efficiently and effectively attained.

c. Reporting evaluation results, including deficiencies and recommendations, to Department management and the State Board of Education.

d. Serving as the liaison between external audit and oversight entities such as the Office of the State Auditor, Joint Legislative Committee on Performance Evaluation and Expenditure Review, Ethics Commission, and federal agencies.

e. Ensuring prompt resolution of audit deficiencies reported by external entities.

f. Reviewing the audit report of each public school district, community college, and university receiving federal funding from the Department to ensure corrective action on audit deficiencies of federal programs is appropriate and timely.
g. Assisting departmental staff and school district personnel in interpreting and applying program guidelines.


4. AUTHORITY
The Office of Internal Accountability and Program Evaluation will have unrestricted access to all Department records, personnel, and physical properties relevant to the performance of evaluations, audits, investigations, and consultative services. The office will have full and free access to the Accountability Subcommittee.

The Office of Internal Accountability and Program Evaluation has no authority or responsibility for activities which are audited or reviewed and does not have the authority to require implementation of any recommendations; that authority remains with management.