

Chapter 1: Accountability

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.
- h. Performing special projects in response to requests by State Board of Education, State Superintendent of Education, and the State Legislature.

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.

Source: *Miss Code Ann. §37-151-9 (Adopted 4/2012)*