Part 3 Chapter 1: Accountability

Rule 1.2 School Performance and Accountability Subcommittee

1. PURPOSE
The State Board of Education has established a special subcommittee of the Board to be called the State Board of Education School Performance and Accountability Subcommittee (“Subcommittee”). The purpose of the Subcommittee is to focus on education initiatives that impact school performance and accountability including the Mississippi Statewide Assessment and Accountability Systems, accreditation, and school leadership development. The Subcommittee also assists the State Board of Education in fulfilling its oversight responsibility for the integrity of the MDE financial and operational results, compliance with legal and regulatory requirements, performance of internal audits and program evaluations as well as review of external audit reports. The Chief Accountability Officer and the Office of Educational Accountability Director serve as liaisons to the Subcommittee.

2. COMPOSITION
The Subcommittee shall consist of three voting members of the State Board of Education. The Subcommittee will meet at the call of the Subcommittee Chair. Subcommittee members shall be appointed by the State Board of Education Chair.

3. AUTHORITY
The Subcommittee is authorized to conduct or authorize program evaluations, internal audits and reviews of matters within the scope of the State Board of Education’s responsibility. It is empowered to:

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

   b. Review external audit reports and MDE corrective action responses.

   c. Meet with MDE employees, external auditors, legal counsel, or other individuals as necessary.

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

   e. Report to the State Board of Education on Subcommittee meetings held.

4. RESPONSIBILITIES
The Subcommittee is responsible for the following:

   a. Approving the internal audit plan and program evaluation plan which sets out the priorities of the Bureau of Internal Audit and the Bureau of Program Evaluation.

   b. Ensuring adequate budget and staffing resources are provided for internal audit and program evaluation operations.
c. Reviewing internal and external audit reports and program evaluation reports. Discussing all matters with internal and external auditors that are required to be communicated with the Subcommittee under Generally Accepted Auditing Standards.

d. Coordinating communication of significant audit-related issues with the State Board of Education and the State Superintendent of Education.

e. Approving internal audit policies that promote an effective system of internal controls. Reporting recommendations for approval of new policies and policy revisions to the State Board of Education.

f. Performing other duties related to this policy as requested by the State Board of Education.

Source: *Miss Code Ann. §§ 37-1-3, 37-151-9 (Rule Revised 05/2023)*