

Part 3 Chapter 1: Accountability

Rule 1.3 Bureaus of Internal Audit and Program Evaluation

1. PURPOSE

The purpose of the Bureaus of Internal Audit and Program Evaluation is to provide independent, objective evaluations, audits, and consultative services to the State Board of Education and the MDE.

2. REPORTING

The Bureaus of Internal Audit and Program Evaluation report to the Director of Educational Accountability. The Director of Educational Accountability reports to the State Board of Education.

3. RESPONSIBILITIES

The Bureaus of Internal Audit and Program Evaluation are responsible for carrying out the internal audit and internal program evaluation functions of the Department as follows:

Bureau of Internal Audit:

- a. Evaluating the MDE'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 internal audits of MDE 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 internal audit results, including deficiencies and recommendations, to MDE 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, CPA firms, and other state and federal agencies.
- e. Ensuring prompt resolution of audit deficiencies reported by external entities.
- f. Reviewing the Single Audit Reports of public school districts, charter schools, community colleges, Institutions of Higher Learning (IHLs), and other public/non-public entities that receive federal funding directly from MDE and expend a certain amount in federal awards during the entity's fiscal year (as prescribed by 2 C.F.R. § 200.501) to ensure corrective action on audit deficiencies of federal programs is appropriate and timely.
- g. Conducting risk assessments to facilitate audit planning.

- h. Submitting risk-based Internal Audit Plan that covers no more than two years to the School Performance and Accountability Subcommittee for approval.
- i. Performing special projects in response to requests received from the State Board of Education, State Superintendent of Education, and the State Legislature.

Bureau of Program Evaluation:

- a. Developing Program Evaluation Plan based upon State Board of Education priorities and discussions with State Board members, the State Superintendent and Chiefs regarding program goals and objectives, program requirements and program risks.
- b. Submitting Program Evaluation Plan that covers no more than two years to the School Performance and Accountability Subcommittee for approval.
- c. Conducting objective and professional evaluations of MDE activities to determine if goals and objectives are efficiently and effectively attained.
- d. Reporting program evaluation results, including deficiencies and recommendations, to MDE management and the SBE School Performance and Accountability Subcommittee.
- e. Performing special projects in response to requests received from the State Board of Education, State Superintendent of Education, and the State Legislature.
- f. Performing follow-up reviews on the implementation of any recommendations outlined in the evaluation report.

4. AUTHORITY

The Bureaus of Internal Audit and Program Evaluation shall have unrestricted access to all MDE records, personnel, and physical properties relevant to the performance of evaluations, audits, and consultative services. The Bureaus will have full and free access to the School Performance and Accountability Subcommittee.

For independence purposes, staff in the Bureaus of Internal Audit and Program Evaluation have no authority or responsibility for MDE activities which are audited or evaluated. Further, the Bureaus do not have the authority to require implementation of any recommendations; that authority remains with management.

Source: *Miss Code Ann. §§ 25-65-1 – 25-65-33, 37-1-3, 37-151-9 (Rule Revised 05/2023)*