

**OFFICE OF CHIEF OPERATIONS OFFICER**  
**Summary of State Board of Education Agenda Items**  
**October 15, 2015**

**OFFICE OF SCHOOL FINANCIAL SERVICES**

08. Approval of Report from the Commission on School District Efficiency [Goals 4 and 5 – MDE Strategic Plan]

MS Code Ann. § 37-7-1001 authorized the State Board of Education to establish a Standing Commission on School District Efficiency. The purpose of the Commission is to study the operations, rules, policies and regulations in school districts on an ongoing basis for the purpose of identifying opportunities to increase efficiencies, and to determine appropriate efficiency standards that should be considered for accreditation standards. The Commission shall report annually its findings and recommendations to the State Board of Education, and the State Board of Education may make its report and recommendations annually to the legislature seeking legislative support to achieve efficiencies in school districts.

Recommendation: Approval

Back-up material attached

## 2015-1. Utilization of Electronic Funds Transfers (EFTs) Through Existing Accounting System for Vendor Payment and Remittance

**Existing Condition:** Each school district in our state is an independent governmental entity. As such, each district performs business service functions in-house with authority and responsibility resting with the local school boards and district administrators. Each district operates under self-determined board policies. Most districts currently pay vendors through a paper check, which requires handling by staff, time consuming reconciliation, and replacement of lost checks.

**Recommendation for Change:** As the name implies, EFTs enable districts and their vendors to exchange money electronically instead of via checks or wire transfers. The Automated Clearing House (ACH) is the nationwide electronic payment network that allows the actual clearing of electronic payments and payment-related information between financial institutions. Familiar forms of ACH include the following:

- Direct deposit
- Direct debits and credits
- Federal, state, and local taxes payments

The Commission recommends that districts evaluate the capability of their existing accounting systems to process Electronic Funds Transfers (EFTs) in order to reduce labor and material cost of wasteful paper driven processes related to the payment of vendors.

### Benefits:

- Payment-related information can be sent along with ACH transactions, a process known as electronic data interchange, or EDI.
- Eliminate paper and other labor intensive processes. This also creates a green alternative as the use of paper is eliminated.
- Less expensive than issuing paper payments.
- Cash-flow advantages due to assured payments made automatically on the date scheduled rather than having to wait for checks to be mailed, received, and cashed.
- Less risk of bounced ACH transactions.

**State Law Changes Needed:** None (The broad authority exists in Section 37-9-14, Miss. Code Ann. (1972).

**Other Changes Needed:** None

**Timeline:** The Commission encourages interested school districts to begin feasibility studies to assess the possibility of Electronic Funds Transfers for the 2016-2017 school year.

## 2015-2. Acceptance of Electronic Payments from Parents and Others for Fee Payments, etc.

**Existing Condition:** According to the Efficiency Commission survey, many respondents continue to struggle with issues related to cash and check acceptance in their schools and business offices. Most, however, presently utilize some method of electronic payments to collect child nutrition payments. Also, according to the Efficiency Commission survey, 6 of 89 responding districts

are currently utilizing some sort of electronic payment method, such as PayPal, Square One, InfoSnap, or an equivalent method for other than child nutrition.

**Recommendation for Change:** Acceptance of Electronic payments could have a significant impact on the ability of schools to control cash transactions. Depending on the acceptance method selected, local districts could fill an immediate and strong need to move everyday transactions from the cumbersome process of taking cash, to credit cards and other forms of electronic payments. Doing so satisfies the payment needs of both parents and donors.

The Commission recommends that districts evaluate the benefits of offering or expanding the use of electronic payments methods in order to reduce or eliminate theft, fraud, and internal control weaknesses related to accepting cash and checks from parents and contributors.

### Benefits:

- Eliminates cash and checks received each day for payments of services and school fees.
- Saves time by reducing time taken to count cash and record payment by check.
- Eliminates lost or misplaced checks, saving staff time dealing with students and upset parents.
- Reporting system provides a comprehensive audit trail.
- Student history is available online, listing every accepted and declined payment, by student, for the current and previous school years.
- Offers a more flexible payment program by offering payment from the parent's checking account, debit card, or credit card.

- The school’s accounting department can see all payments made for a specific school activity, bank account, or for a specific school building.

**State Law Changes Needed:** None (The broad authority exists in Section 37-9-14, Miss. Code Ann. (1972).

**Other Changes Needed:** None

**Timeline:** The Commission encourages interested school districts to begin feasibility studies to assess the possibility of or expansion of accepting electronic payment for 2016-2017 school year.

### 2015-3. Development of Employee Self-Service Portal for State Health Plan

**Existing Condition:** Human Resource (HR) departments, dealing with retiring employees, recruiting new employees, and limited departmental personnel, are constantly being challenged to increase efficiency and provide better employee services. Districts have responded by deploying Employee Self Service (ESS) solutions. An Efficiency Commission survey indicates that 47 of 89 responding districts offer employees access to their information through an employee self-service portal.

Employee information required for participation in the state health plan administered by Blue Cross and Blue Shield can be voluminous and has traditionally been a paper process at the district level. This includes but is not limited to forms requests, employee enrollments, benefit selection, dependent changes, and address changes. In many districts, this information is manually provided by

the employee to one or more departments and is often a duplication of efforts.

A simple internet search for states and systems that also utilize Blue Cross and Blue Shield shows numerous examples of ESS availability to employees. Meanwhile, the use of ESS by State of Mississippi Department of Finance and Administration (DFA) is limited to only beneficiary management for life insurance.

**Recommendation for Change:** Employee Self Service (ESS) is a combination of technology and organizational change that enables employees to interact directly with their personal data to inquire, review, and update allowed information. If implemented appropriately, ESS can provide a "paperless" experience, streamline processes, and reduce significantly the local district responsibility for “pushing paper” by allowing transactions via computer that were formerly completed on paper forms and then processed by district staff.

The Commission recommends that the Mississippi Department of Finance and Administration (DFA) be encouraged to research and expand the use of ESS to minimize the paperwork burden on local districts and shift responsibility to employees.

**Benefits:**

- Eliminate paper and labor intensive processes
- Improve accuracy of entered information
- Increased convenience for teachers and staff completing requirements
- Improved storage and retrieval of records
- Potential reduction in personnel

**Legislative Needs:** Undetermined

**Other Changes Needed:** None

**Timeline:** Ongoing

### 2015-4 Development of Database of Teacher Years of Experience

**Existing Condition:** Each local district must verify actual teaching experience for all new potential candidates by requesting paper forms from all of the previous districts in which the teacher served every time they move to a new district. Utilizing the definition of teaching experience in Miss. Code Ann. § 37-151-5 (m), each local district collects submitted information and makes a determination of the contracting annual salary amount for each teacher. This process can be lengthy and time consuming for both the local district and teacher. Delays by districts in submitting this information often results in multiple contract corrections and back pay calculations for teachers as the verifications are received. If verification is not received, the teacher’s contract pay may not reflect the credit they deserve.

**Recommendation for change:** The Commission recommends that the Mississippi Department of Education (MDE) develop a database for local districts to report annually the years of experience completed by teaching staff or all licensed employees. MDE should evaluate the possibility of integrating this functionality into the Educators Licensure Management System (ELMS). It is

also recommended that software interfaces be developed to allow data to be imported directly from school district software packages to maximize and leverage technology. A similar interface has already been achieved between school district accounting software and the Financial Electronic Transfer System (FETS) that is used to gather financial information from school districts at the close of each fiscal year.

**Benefits:**

- Provide local districts with an accessible system that allows the district to quickly verify teacher experience
- Ease the burden on teachers to contact past districts for verification of information
- Allows the district and administrators to concentrate on core mission
- Eliminate paper process of verifying teacher data

**Legislative Needs:** None

**Other Changes Needed:** None

**Timeline:** Ongoing

## 2014-1. Benchmarking and Cost Efficiency Measures

**Existing Condition:** Lack of Cost Efficiency Measures, Benchmarks and Industry Standards for Public School Districts in Mississippi.

**Recommendation for change:** Encourage the use of performance and cost-efficiency measures, benchmarks and industry standards and integration of the results with the budget process. Task the Mississippi Association of School Business Officials with the responsibility of establishing benchmarks to disseminate to its members for comparative purposes in hopes that districts can identify areas for cost savings.

Some major areas to benchmark may include:

- *Child Nutrition:*
  - Meals per labor hour
  - Food cost per meal served at the site level and the district level
- *Custodial / Grounds Keeping Staff:*
  - Staffing formulas to determine the appropriate number of custodians or grounds keeping staff per building square feet
  - Staffing cost per child (average daily attendance)
- *Energy Cost:*
  - Energy Cost per Square Foot
  - Energy Cost per average daily attendance

Other areas to consider:

- *Transportation*

- *Technology (IT support and equipment)*
- *Textbooks*
- *School security*
- *Non-Instructional personnel costs*
- *Staff Development*

**Benefits:** To identify opportunities for cost savings

**Legislative Needs:** None

**Other Changes Needed:** None

**Timeline:** Full Implementation for the 2014-2015 Year

## 2014-2. Efficiencies in Payroll/Employee Self-Service

**Existing Condition:** Employee information required for payroll and personnel departments as well as the MDE is voluminous and has traditionally been a paper process at the district level. This includes but is not limited to tax forms, leave requests, time records, and insurance forms. In many districts, that information is manually provided by the employee to one or more departments sometimes duplicated. The issues created by this process are increased personnel, increased risk of key entry mistakes, loss of time, and storage of required documentation.

**Recommendation for Change:** According to the Efficiency Commission survey, there are many districts that have accounting software with Employee Self Service capabilities although many do not use them. Of the districts that do, very few utilized their capabilities to the

fullest. Employee changes for leave requests and requests for tax form changes were the most commonly used feature. Some districts had implemented an on-line application process. Our recommendation is to do further research on the capabilities of current accounting software programs in order to develop a more accurate list of Employee Self-Service processes available. We would like to form committees of user groups to further explore efficiencies in this area.

**Benefits:**

- Eliminate paper process and labor intensive process
- Improve accuracy of entered information
- Increased convenience for teachers and staff of completing requirements
- Improved storage and retrieval of records
- Potential reduction in personnel

**Legislative Needs:** None

**Other Changes Needed:** None

**Timeline:** Ongoing

### 2014-3 Outsourcing or Privatization of Non-Instructional Services

**Existing Condition:** Outsourcing of non-instructional services is one method that districts may employ to save funds and operate more efficiently. This is currently being implemented throughout the state in areas such as food service, transportation, custodial, maintenance, grounds, security, technology, and substitute teachers.

**Recommendation for change:** Cost analysis must be carefully conducted to insure that all hidden and administrative cost have been taken into consideration. Our recommendation is to share materials and resources that can assist in the decision making process. One example is the cost analysis tool provided by the National School Transportation Association website. This tool is designed to provide the basic data necessary to determine a true annual cost to operate a transportation fleet for comparison to outsourced transportation services. The tool can be downloaded at <http://www.yellowbuses.org/school-administrator/school-transportation-cost-analysis/>. As other tools become available, they will be shared with all districts as “Best Practices”.

**Benefits:**

- Allows the district and administrators to concentrate on core mission
- Saves dollars that can be redirected to the educational process

**Legislative Needs:** None

**Other Changes Needed:** None

**Timeline:** Begin data sharing the 2014-2015 School Year

### 2014-4. Utilization of Third Party for Vendor Payment and Remittance

**Existing Condition:** Each school district in our state is an independent governmental entity. As such, each district performs its business service functions in-house with authority and responsibility resting with the local school boards and district administrators. Each district operates under self-determined board policies. Districts currently pay vendors through a paper check, which requires handling by staff, time consuming reconciliation and replacement of lost checks.

**Recommendation for Change:** The Mississippi Department of Education currently utilizes for settlement of vendor payments. This process allows for distribution of payments while maintaining a level of security through a third party processor. Paymode-x is a new solution that allows organizations to transition from paper check to electronic payment and remittance delivery, reducing the overall costs of Accounts Payable while creating a valuable source of cash via rebates. The advantages include elimination of paper and reduction of labor intensive processes.

The Commission recommends that districts evaluate the use of Paymode-x or other third party vendors to reduce

costly wasteful paper-driven processes related to the payment of vendors.

**Benefits:**

- Eliminate paper process and labor intensive processes.
- Rebates based on negotiable terms with Paymode and District.

**State Law Changes Needed:** None (The broad authority exists in Section 37-9-14, Miss. Code Ann. (1972).

**Other Changes Needed:** None

**Timeline:** The Commission encourages interested school districts to begin feasibility studies to assess the possibility of utilizing Paymode-X or other similar third party vendors for the 2014-2015 school year.

### 2014-5. Consortiums for Alternative School Programs and Career/Technical Programs

**Existing Condition:** According to the Efficiency Commission survey, most respondents continue to offer “stand-alone” alternative school and career/technical programs. However, 25 of the 100 district respondents participate in an alternative school consortium with at least one other district. The majority of these 25 districts paid a flat yearly fee to another district for the services, but there were a few that paid on a “tuition per student” basis.

Career/Technical consortiums are more widely used than alternative school consortiums. 38 of 100 responding districts partnered with at least one other district to offer

various career/technical courses, with the vast majority of the 38 working with only one other district. The majority of districts paid for these services on a “tuition per student” basis. Carl Perkins funding through these career /technical consortiums is divided in many different ways. There are numerous methods of sharing these federal funds throughout the state, depending on the number of programs shared between districts and the cost of equipment for shared programs.

**Recommendation for Change:**

The Commission encourages school districts to research the possibility of partnering with neighboring district for career technical/alternative and other possible programs.

**Benefits:**

- The potential to reduce total cost and cost per student
- Possible additional course offerings to students
- Potential to increase programs and students services
- Potential to upgrade equipment sooner by consolidating resources

**Legislative Needs:** Funding

**Other Changes Needed:** None

**Timeline:** Ongoing

### 2013-1. Implement Plan for Efficiency Audits of School Districts

**Existing Condition:** Districts within the State of Mississippi spent a total of \$894,342,076 in instructional support and food service operations in fiscal year 2012. Currently most districts operate with little or no guidance or standardization as to what constitutes an efficient organization or best practices within these areas. Areas to be considered include transportation, food service, maintenance, custodial, buildings and grounds, technology, procurement and business.

**Recommendation for Change:** The Commission recommends selecting a cross section of three to five districts to undergo performance audits by a reputable nationally recognized firm with experience and expertise in efficiency audits. To insure a coordinated effort between the State and the district, each could share 50/50 in the initial cost of the audit. This would insure that districts have a stake in the process. As incentive to implement the recommendations, the state could reimburse the district if all or a significant portion of the recommendations are implemented.

**Benefits:** The results of the audits would be reviewed to determine if the savings justify expanding the program and to develop “Best Practice Guidelines” for other districts to use as a self-analysis tool.

**Legislative Needs:** Funding

**Other Changes Needed:** None

**Timeline:** Request Funding in the 2013-2014 Year  
Issue RFP and Full Implementation for the 2014-2015 Year

**2014 Update:** *Other organizations including PEER and the Office of the State Auditor are reviewing Efficiency Audits. The committee believes the use of a reputable nationally recognized firm with experience and expertise in this area would be the most economical and efficient means of accomplishing this goal and the results would be the most beneficial to school districts.*

### 2013-2. Study the Bridging of Software Systems between Local District and State Data

**Existing Condition:** School districts report data to the Mississippi Department of Education on a monthly and annual basis. The Mississippi Student Information System (MSIS) program collects information such as teacher absences, employee demographics, salaries and student lunch statuses. This information is maintained on other software programs within school districts; however, manual data entry is needed to input some data into the MSIS program. This results in hours of data input entry for each district each year. Several meetings were held with Victor Keyes, MIS Bureau Director at MDE, to identify areas of concern on bridging data entry and other cumbersome processes with MSIS. Steps are being taken to set up a test server to use before data becomes live to allow for quality assurance and data integrity.

**Recommendation for Change:** The Commission recommends that the Mississippi Department of Education

develop Bridging Systems (interfaces) to allow data to be imported directly from school district software packages to maximize and leverage technology. A similar interface has been achieved between school district accounting software and the Financial Electronic Transfer System (FETS) that is used to gather financial information from school districts at the close of each fiscal year.

**Benefits:**

- Reduction of the number of man hours to input data.
- Increase the accuracy and integrity of data

**State Law Changes Needed:** None

**Other Changes Needed:** Software vendors will need to develop required formats for export/import capabilities.

**Timeline:** Design Bridging Systems in the 2013-2014 Year including establishment of test server to allow the acceptance of imports. Full Implementation in the 2014-15 School Year



### 2013-3. Re-Establish the Office of Purchasing at the MS Department of Education for a Resource for School Districts

**Existing Condition:** A review of the purchasing function for school districts revealed that individuals assigned the duties and responsibilities of purchasing often assume more than one role in the district and have duties and responsibilities outside of the purchasing realm. Districts were requested to answer an informational survey. Of the 134 responding, 52 did not have a dedicated purchasing agent. Of the Districts surveyed, 10 had a Nationally Certified Purchasing Agent. There is no formal training provided to personnel assuming the position of school district purchasing agent. Department of Finance and Administration is currently implementing such formal training for State Certified Purchasing Agents (not National).

**Recommendation for Change:** Due to the complexity of the purchasing process and the laws of the State of Mississippi, it has been determined there is a need to re-establish the Office of Purchasing at the MS Department of Education. This individual would be a purchasing expert with National Purchasing Agent Certification and experience in drafting Request for Proposals (RFP's). This would provide a much needed resource for all school districts to call with questions and to provide efficient and effective purchasing. The MS Department of Education could charge fees when the expert completes special projects for a district to include drafting Requests for Proposals or researching specifications. This office can also maintain a bank of RFP's individual districts could access and with slight modifications, use for their needs.

#### **Benefits:**

- Reduce the burden of time
- Provide a highly qualified resource
- Avoid potential conflict of interest with vendors
- Intent of RFP's would be met
- Promote competition for best pricing

**State Law Changes Needed:** None

**Other Changes Needed:** Hiring of a state employee.

**Timeline:** Full Implementation in 2013-2014 School Year

### 2013-4. Review of Current Purchasing Laws

**Existing condition:** Current purchasing laws have existed in some form in state law since the earliest codification of a comprehensive purchasing law codified as Miss. Code Ann. Section 31-7-1 and 31-7-13 et seq. (1972). This law governs state agencies' and governing authorities' (e. g., counties, schools, etc.) purchases of commodities. This statute both defines commodities and sets out procedures for purchasing commodities. The law is comprehensive and designed to cover a broad range of purchases. The law provides for the option of using purchasing contracts bid, negotiated, or otherwise agreed to by the Department of Finance and Administration, known as State Contract awards. Districts were requested to answer an informational survey. This survey requested the number of purchases orders that were processed annually between \$5,000 and \$10,000. Eighty-three Districts responded with less than 50, twenty-three with 50-100 and twenty with 100-200. When asked if their District was considering the

new Department of Finance Travel Procurement Card, fifty-six responded positively. Thirty Districts are considering the Department of Finance Procurement Card.

**Recommendation for Change:** The Commission recommends that current purchasing law be reviewed for needed improvements to more clearly reflect the current practices of purchasing in a global environment. An increase from \$5,000 to \$10,000 for the requirement of two quotes for purchase orders is one consideration.

#### **Benefits:**

- Reduce the time in obtaining quotes
- Eliminate possible delays of meeting needs between \$5,000 and \$10,000 within the districts.
- Reduce the cost of administration and processing paperwork.

**State Law Changes Needed:** Section 31-7-13, Miss. Code Ann. (1972).

**Other Changes Needed:** None

**Timeline:** Review and Study in the 2013-2014 with full Implementation in the 2014-2015 School Year.

## 2013-5. Consolidating Payroll and Other Business Services

**Existing Condition:** Each school district in our state is an independent governmental entity. As such, each district performs its payroll and business service functions in-house with authority and responsibility for such functions resting with the local school boards and district administrators. Each district operates under self-determined board policies.

- Based on 138 responses to an informational survey requested by the Commission, school districts employ an approximate 67,000 employees, ranging from 11 employees to more than 4000 employees. Eleven of the responding districts account for nearly 35% of all school district personnel in the state.

- Smaller districts are not be able to efficiently perform the services or attract personnel who are highly qualified to perform the duties required at the level of expertise that is desired. 41 of the 138 districts responding to the informational survey indicated that they have no dedicated Payroll personnel, implying that the roles are secondary duties.

- The informational survey sought to pinpoint specific perceived hindrances to consolidated services. The hindrances identified by the responding districts are as follows:

- Different and wide-ranging district payroll and business policies - 82 of 138 (60%).

- Lack of a statewide payroll, time and attendance system and no connectivity between existing systems - 93 of 138 (68%).
- Lacks of a statewide online employee self-service benefit system - 73 of 138 (51%).
- Current statewide database of employees (MSIS) as not robust enough to act as payroll system - 83 of 138 (61%).
- District-by-district salary schedules, supplements and other pay rules - 101 of 138 (74%).

**Recommendation for Change:** Based on the specific hindrances outlined above and understanding there exist significant differences in district operations and policies, the Commission is unable to determine enough cost saving potential to recommend the complete centralization of all school district payroll and business services without substantial steps being made to change the way districts operate.

The Commission recommends that school districts consider, where cost savings can clearly be determined and it is logistically conceivable, combining payroll or other business services with those of another district or outsourcing services to a third party vendor. The responsibility for the performance of these duties would remain with the local school boards and district administrators whose services were combined or outsourced.

The Commission recommends that where appropriate, districts should evaluate the use of technology to reduce and eliminate redundant process steps and wasteful paper

driven processes related to the hiring and payment of employees.

### **Benefits:**

- Eliminate redundant processes and possible cost savings to small districts.
- Possible creation of accounting system interfaces to capture data at district levels and reduce data entry by payroll/business staff.

**State Law Changes Needed:** None (The broad authority exists in Section 37-7-301(ww), Miss. Code Ann. (1972).

**Other Changes Needed:** None

**Timeline:** The Commission encourages interested school districts to begin feasibility studies to assess the possibility of outsourcing or combining payroll and other business services during the 2013-2014 Year.

## 2013-6. Centralizing of School Activity Funds

**Existing condition:** School districts currently have the option to maintain school level (decentralized) activity fund checking accounts to write checks for purchases made with funds receipted at the school level such as gate receipts, fund raisers, etc. Out of 152 school districts, only 40 have continued this practice which in most instances is being accomplished by writing manual purchase orders, manual checks, keeping manual purchase order logs, and manually integrating IRS-1099 information with their main

software package as well as additional bank reconciliations. Many are paying vendors on a daily basis rather than a more efficient monthly process even though the law allows up to 45 days. Almost 40% maintain a separate vendor file from the district office. The national average cost of processing a manual purchase order is approximately \$100. These districts process over 25,000 purchase orders a year which would be an annual \$2,500,000 in savings. Inherent internal control issues with this process are that no central office or board review takes place until after the checks are processed. According to our survey, districts have had to implement additional internal control procedures that would not be required if the accounts were centralized at the district office level. Almost 40% of the decentralized schools do not have budget controls in place to maintain the integrity of the budget. The Commission believes that districts can reduce costs and at the same time increase internal controls by centralizing the processing of purchase orders at the district office level rather than the school level.

**Recommendation for Change:** The Commission encourages school districts to centralize activity funds based on efficiency and internal control issues stated above. Centralizing can eliminate manual processes, reduce the number of bank accounts to maintain, and allow for review by the central office and board of education prior to checks being released. The integrity of the budget would be maintained as well.

**Benefits:**

- Increase internal controls and assurance of the adherence to purchasing laws.
- Strengthen budget authority controls.

- Reduce the number of bank accounts to be reconciled.
- Eliminate monthly review of all de-centralized disbursements.

**State Law Changes Needed:** None

**Other Changes Needed:** None

**Timeline:** Ongoing. The commission will continue to inform school districts of the benefits of centralized activity funds through various associations throughout the year.

**2013-7. Streamlined System for Paying Game Officials (Referees)**

**Existing Condition:** There are currently approximately 280 high schools in the State of Mississippi that participate in sporting events, along with numerous junior high and middle schools, governed by the Mississippi High School Activities Association (MHSAA). Payments to officials for services exceeded over 45,000 payments in Fiscal Year 2012. There is not an established and efficient method for capturing services and paying game officials in a timely manner that is consistent across all school districts. Based on input gathered from numerous school districts, a more efficient method of paying game officials is needed. Furthermore, officials need to be reporting all payments received to the Internal Revenue Service as income.

**Recommendation for Change:** The Commission recommends that the payment of game officials be made through the use of a third party vendor that is also capable

of assigning game officials to various contests throughout each district. The MHSAA has agreed to support school districts that use the Arbiter programs. Districts would fund the total costs of game officials over the course of the school year.

**Benefits:**

- Pay only officials who are assigned and show up to officiate the contests.
- Pay all officials immediately after contests through direct deposit eliminating misplaced and lost checks.
- Tracks and accurately reports all required information to the Internal Revenue Service.

**State Law Changes Needed:** None (The broad authority exists in Section 37-7-301(s) and (ww), Miss Code Ann, (1972).

**Other Changes Needed:** None

**Timeline:** Full Implementation for the 2014-2015 Year

**Update:** Requested the number of Mississippi school districts that have signed up for Arbiter within the last year.