

OFFICE OF THE CHIEF OF ACCOUNTABILITY
Summary of State Board of Education Agenda Item
December 18, 2025

OFFICE OF ACCREDITATION
OFFICE OF INTERNAL AUDIT

04. Information: 2025 Update on plans to eliminate the delinquent federal audits in public school districts [Goals 1, 2, 3, 4, 5 and 6-MBE Strategic Plan]

Background Information: In accordance with Miss. Code Ann. § 7-7-211(e), Miss. Admin. Code 7- 3: 10.1, State Board Policy Chapter 10, Rule 10.1., 2 C.F.R. Part 200 and Process Standard 4 of the *Mississippi Public School Accountability Standards, 2025*, local school boards are mandated to obtain an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district's fiscal year.

Pursuant to Appendix H of the *Mississippi Public School Accountability Standards, 2025*, the Office of Accreditation will issue a letter of warning to the school district and place the letter of warning in the district file. Four (4) consecutive violations of the same process standard reported to the Office of Accreditation will result in a citation placed on the district's Accreditation Record Summary.

During COVID, for the 2020-2021 and 2021-2022 school year, the Office of Management and Budget (OMB) authorized recipients and subrecipients an extension for up to three (3) months (June 30) beyond the normal due date in the completion and submission of their FY 2020 and FY 2021 Single Audit reporting package. This deadline reverted back to March 31, for the 2022-2023 school year.

On February 7, 2023, the Office of the State Auditor notified the MDE of a foreseeable significant increase in the number of districts that would miss the March 31, 2023, deadline for the submission of their FY2022 audit reports, due in part to staff shortages in CPA firms, and in part to OMB's return to the regular March 31st timeline. As a result, the State Board of Education held districts harmless for Process Standard 4 violation(s) for school year 2022-2023. Any previous violations on record for failure to meet the deadlines established by the Office of the State Auditor continued to apply and accumulate toward the district's cumulative record until cleared by the Office of the State Auditor.

Information Only

Back-up material will be provided at the meeting.