

DESCRIPTOR TERM: Office of Educational Accountability	CODE: 302
ADOPTION DATE:	REVISION:

ACCOUNTABILITY SUBCOMMITTEE

COMPOSITION

The Accountability Subcommittee shall consist of three voting members of the State Board of Education. The Accountability Subcommittee will meet at the call of the Subcommittee Chair. Accountability Subcommittee members shall be appointed by the State Board of Education Chair and approved by the full Board.

PURPOSE

The State Board of Education has established a special subcommittee of the Board to be called the State Board of Education Accountability Subcommittee. The purpose of the Subcommittee is to assist the State Board of Education in fulfilling its oversight responsibility for the integrity of the Department's financial and operational results, compliance with legal and regulatory requirements, and the performance of internal audit and program evaluation as well as external auditors.

AUTHORITY

The Accountability Subcommittee has authority to conduct or authorize program evaluations, audits and investigations into any matters within the scope of the State Board of Education's responsibility. It is empowered to:

- Approve the Director of Educational Accountability's Reporting, Audit and Program Evaluation Plan and resolve any problems that occur in the execution of these plans.
- Review and accept external auditors' reports along with written responses when appropriate.
- Meet with Mississippi Department of Education employees, external auditors, legal counsel, or others as necessary.
- Approve and submit to the State Board of Education any changes in the Director of Educational Accountability's duties.
- Make monthly reports to the State Board of Education.

RESPONSIBILITIES

Financial and Operational Review Oversight

Review and approve significant accounting, operational and reporting issues that impact the financial and operating results on the Mississippi Department of Education's system of internal control.

Review the process and results of program evaluations, internal audits and the annual financial statement audit with the Superintendent of Education, the Director of Educational Accountability and the State Board of Education.

Internal Control

Evaluate the effectiveness of the Department's internal control system.

Internal Accountability

Review and approve with the Director of Educational Accountability the audit plan, activities, staffing and organizational structure of Internal Accountability.

Program Evaluation

Review with the Director of Educational Accountability the Office of Internal Accountability and Program Evaluation's risk assessment relating to programs.

Provide guidance and direction to the Director of Educational Accountability in the area of program evaluation.