



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
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OSA 2013 Education Accountability Recommendations
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#1: Average Daily Attendance:

- Any statewide equity funding formula should provide standardized, auditable elements, which result in equitable distribution of state funds. Average Daily Attendance (ADA), the basis of the MAEP formula and the key determinant of the base student cost is non-standardized and therefore, inequitable and un-auditable.
- OSA recommends requiring a legislatively defined standardized definition for attendance and absenteeism reporting for all public K-12 schools and school districts. MDE continues to allow school districts to define average daily attendance differently from district to district. This can result in districts with higher expectations of daily attendance (more accurate “daily attendance”) being treated differently than districts with little or no expectation of attendance (inflated numbers of “daily attendance”).
- After researching other states and reviewing current Mississippi laws and policies, OSA recommends a standardized definition that uniformly accounts for daily attendance, regardless of the schedule, format, or the length of day (by law between five and eight hours) at a school.
- OSA’s proposal also raises the expectation that children shall attend school for a majority of the day in order to be counted present, which has also been shown to raise achievement levels.

#2: At-Risk Students—Identify, Target Funding and Programs, Achieve Results

- OSA recommends defining “at-risk” for MAEP funding and accountability purposes based on more accepted and auditable indicators than free lunch counts. Identifying and tracking at-risk students—just as we already do with our gifted and special needs students—and targeting programs around the reasons students are at-risk, would better allow districts and the MDE to study trends and to develop and refine the best programs that lead to at-risk student success and achievement.
- State law bases at-risk funding on free lunch counts. Unfortunately, there is a serious problem with this methodology. Current federal regulations severely limit accountability of the free lunch program. While the federal government may audit up to 3% of a very limited pool of applicants in a district, the State is not allowed to verify eligibility outside that limited audit possibility. Districts may not require proof of eligibility. While this may be acceptable for current federal purposes, it is un-auditable for MAEP purposes and should be replaced with more accurate, standardized data.
- Over the last two-plus decades, a better understanding of how to define at-risk students has emerged. At-risk students are not all “at-risk” for the same reason. As federal regulations have changed and States have gained a better understanding of the variations of at-risk students’ problems, a number of them have moved away from using free/reduced lunch counts as a means of defining and funding at-risk programs. Mississippi should too.



#3: Textbook Law Changes

- Under current law, textbooks are broadly defined beyond the traditional bound volume, but are still required to be provided to all students for classroom and home use. OSA's audits have shown disturbing trends of non-compliance and of not providing such materials to students. Regardless of the reason—from them not needing to take anything home because no homework is assigned; to teachers feeling pressured to teach to the standardized tests where anything but MDE created test prep books are a hindrance; to such materials cost too much money—OSA believes that without learning materials, we take away student opportunities.
- Historically, OSA analysis shows that less than ¼ of one percent of K-12 funding goes to textbooks (broadly defined) across Mississippi annually. Other, higher achieving states spend more money on learning materials and less on non-instructional areas.
- OSA proposes adjusting the law to better provide funding for relevant learning materials and further, in tested subjects, requiring that curriculum and standardized tests be aligned to take advantage of higher standards of teaching using more than just test prep materials.

#4: Transportation—Costs and Planning

- In 2009 and 2010, when OSA found transportation law non-compliance by MDE and school districts, regarding planning, funds distribution, and expenditures (MDE and 72 out of 72 districts audited were in non-compliance), MDE had the law changed to remove the oversight responsibility. This resulted in a \$160 million (50/50 State and local) MAEP funded program having no oversight in fact and not just in practice. Districts are no longer required by law to prepare and send their transportation plans to MDE for review and approval based on efficiency, non-duplication, and safety issues before funding is provided.
- OSA proposes reverting to the previous laws and requiring the MDE to be responsible for oversight of the funds they request as part of the formula. In addition, OSA recommends that MDE be required to take into account road miles, road conditions, bus conditions, etc. when distributing funding, as used to be recommended in the law. Square miles of a county do not indicate road miles or road conditions. Two similarly sized counties, with similar populations may have very disparate distances and other needs that can impact the quality of student transportation.

#5: MDE Data Quality Issues

- Over the last five years, OSA has observed numerous problems with the quality, reliability, and validity of the data that MDE provides.
- OSA believes that MDE should be required to adhere to internal audit laws and that they should be held accountable for data issues.
- OSA recommends they be required to implement quality control of data and quality assurance procedures as they use their data in reporting and in calculating the MAEP formula.

For more information about this subject, contact:

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