Mississippi Student Information System
Are Local School Districts Ensuring Attendance Data Are Accurate and Secure?

August 2020

SHAD WHITE
State Auditor

Jessica D. McKenzie
Director, Performance Audit Division
Executive Summary

A Review of Local School Districts’ Policies & Data Submitted to the Mississippi Student Information System (MSIS)

What is MSIS and why is it important? The Mississippi Student Information System (MSIS) provides for the electronic collection and storage of comprehensive detailed data about teachers, administrators, students (Pre-K to 12), and school board members. The data in MSIS are used to determine Mississippi Adequate Education Program (MAEP) funding levels for school districts based on average daily attendance. Note: The Mississippi Department of Education has no direct oversight over local attendance reporting or security policies.

Key Conclusions

Some sampled school districts are lacking policies and procedures addressing application security issues in the local system that transfers data to MSIS. Auditors found that:

1. 67% do not address authentication methods;
2. 47% do not address password rules;
3. 87% do not address login attempts;
4. 73% do not address use of generic IDs and passwords;
5. 53% do not address control and access to authentication; and
6. 80% do not address handling lost, damaged, stolen authentication.

The lack of policies addressing application security within the sampled school districts could result in breaches where data are lost and identities are compromised.

Some sampled school districts are lacking policies and procedures addressing the collection and entry of attendance data in the local system that transfers data to MSIS. Auditors found that:

1. 7% do not address enrollment procedures;
2. 20% do not address withdrawal/transfer procedures;
3. 7% do not address absentee documentation rules;
4. 20% do not address the verification of attendance data; and
5. 27% do not address modification or correction of erroneous data.

Lack of consistent policies for counting students could result in inconsistent funding between districts.

Finally, MDE does not routinely conduct audits of data submitted through MSIS, which would provide reasonable assurance that student attendance data are accurate and reliable. This is especially important given that MDE is unable to modify any attendance data that involves student absentee changes submitted through MSIS if errors or discrepancies are discovered which auditors found to be the case in some sampled schools.

To reach these conclusions, auditors conducted interviews, analyzed student attendance and transfer data records, reviewed reported practices, and researched leading practices.

Recommendations Summary

The report includes three (3) recommendations to MDE, two (2) recommendations to local school districts, and one (1) recommendation to school district administrators, with highlights below. Note: MDE agreed with the three recommendations outlined for them.

- following the National School Board Association’s guidelines for data security in schools;
- completion of an annual internal audit that assesses the reliability of MSIS data and associated internal controls;
- prioritizing implementation of a real-time software for modifying errors or discrepancies in MSIS;
Miss. Code Ann. § 37-37-7 grants the Office of the State Auditor (OSA) the authority to “establish policies and procedures to ensure the accuracy and reliability of student data used to determine state funding for local school districts, which may include, but are not limited to, the following:

(a) On-site audits;
(b) An auditing process that ensures the timeliness and accuracy of reports generated by school districts of this state regarding all student transactions;
(c) An auditing process that provides for the timeliness, process and accuracy of the electronic transmission of all student data to the Mississippi Department of Education, including, but not limited to, student enrollment, attendance, transportation, absenteeism, graduation and dropouts and other student data and administrative functions as deemed necessary;
(d) An audit of the accuracy and validity of all student transactions using the Mississippi Student Information System; and
(e) An audit process that ensures the timeliness and accuracy of reports, other than student data, required for submission in accordance with state law and/or State Board of Education policies.”

To comply with the Performance Based Accreditation Model established by the Education Reform Act of 1982, MDE created the Mississippi Student Information System (MSIS). MSIS is a computer-based program which keeps all student information as well as information about individual schools, districts, administrators, and school board members in an electronic format.

Each school district is allowed to select a local software system, specific to their district, to maintain all data for their district. These local systems, referred to as student packages, transmit data via MSIS to MDE. Currently, there are a total of three (3) student packages transmitting data into MSIS: Chalkable (17 districts), Powerschool (21 districts), and SAM Spectra (120 districts), as shown in Exhibit 1 below.

Exhibit 1

Movement of Absentee Data from Collection to Processing by MDE or Other Entities

Source: Prepared by auditors using information provided by MDE

---

1 Miss. Code Ann. § 37-37-7
In 1994, the *Mississippi Adequate Education Program (MAEP)* Act was passed by the Legislature to provide funding necessary for school districts to achieve at least a “successful” rating according to the accreditation system established by the Mississippi Department of Education.\(^2\) The formula by which school district’s funding is determined includes calculating the average daily attendance (ADA) of each school district.\(^3\) In order to calculate school districts’ ADA, MDE relies on data that has been transferred to MSIS from school districts’ local student information vendor.

For ADA, the Office of Technology and Strategic Services (OTSS), within MDE, pulls the ADA numbers for each school district from MSIS. OTSS then supplies the enrollment data to MDE’s School Financial Services Division which is responsible for submission of ADA numbers into the MAEP formula to determine school funding.

After the formula is calculated, it is approved by the Legislature. Once appropriations are finalized, MDE cannot make any adjustments to the data in the event that ADA errors are later discovered.

OSA has previously expressed concern regarding the data used to calculate MAEP, including six (6) performance audits completed from 2011 through 2016 detailing issues with reporting student enrollment, attendance/absenteeism, and suspensions, all of which affect ADA. Given the important role ADA plays in determining MAEP funding levels for school districts, ensuring appropriate internal controls are in place that provide reasonable assurance of the accuracy and reliability of data is imperative.

The sample population for this audit included fifteen (15) school districts, as shown in Exhibit 2 above. Three (3) of these school districts were analyzed for data reliability as bolded below.

1. **Amory School District**  
2. **Claiborne County School District**  
3. **Coahoma County School District**  
4. **Coffeeville School District**  
5. **Hinds County School District**  
6. **Jefferson Davis County School District**  
7. **Lafayette County School District**  
8. **Laurel School District**  
9. **Leake County School District**  
10. **Moss Point School District**  
11. **Noxubee County School District**  
12. **Quitman School District**  
13. **South Pike School District**  
14. **Tate County School District**  
15. **West Bolivar County School District**

---

\(^2\) Miss. Code Ann. § 37-151-5  
\(^3\) Miss. Code Ann. § 37-151-7
Districts’ Security & Attendance Reporting Policies

School districts’ security and attendance reporting policies vary widely regarding local student information vendors, which transmit data to MSIS

Criteria

The National School Boards Association (NSBA) recommends as a best practice that school districts include policies and procedures for data security as part of its overall data governance program.4

According to the NSBA, school districts should know:

- what information is being collected;
- where information is stored within their systems;
- who has access to the information;
- who can share the information; and
- how the information is protected at every stage as it moves through the system.

School districts should also have documentation of authorized and unauthorized devices used in the computing environment.

The U.S. Department of Education has a data security checklist to assist school districts building a data security program.5 The checklist includes, but is not limited to the following:

- personnel security;
- physical security;
- network mapping;
- inventory of assets;
- authentication;
- providing a layering division;
- secure configurations;
- access control;
- firewalls and Intrusion Detection/Prevention Systems (IDPS);
- automated vulnerability scanning;
- patch management;
- emailing confidential data;
- incident handling; and
- audit and compliance monitoring.6

According to the Government Accountability Office (GAO), information systems should have controls to protect data and maintain integrity.7 These controls are meant to protect confidentiality and integrity of data, and protect against the unauthorized use or modification of sensitive data.

6 Ibid.
Auditors reviewed application security policy documentation to assess the control mechanisms school districts have in place to ensure data transmitted to MSIS by the local student information vendor (student package) addressed the following:

- authentication methods (e.g., two-factor authentication);
- password rules (e.g., requiring strong passwords);
- login attempts (e.g., locking access after a specified number of attempts);
- use of generic IDs and passwords (e.g., role-based access);
- control of use and access of authenticators (e.g., defining specified roles and privileges); and
- procedures to handle lost damage or stolen authenticators (e.g., process to contain and fix the problem).

The documentation provided to auditors revealed policies and procedures were lacking for the following, as shown in Exhibit 3 below:

- authentication methods, 67% (10 of 15);
- password rules, 47% (7 of 15);
- login attempts, 87% (13 of 15);
- use of generic IDs and passwords, 73% (11 of 15);
- control of use and access to authentication, 53% (8 of 15); and
- procedures to handle lost, damaged, stolen authentication, (80%, 12 of 15).

While the information system software packages used by school districts have built-in security mechanisms, many districts do not have documented internal policies regarding these issues.

Auditors also reviewed policies and procedures documentation to determine whether the following elements were present:

- specific language regarding collecting and entering attendance data;
- enrollment procedures;
- withdrawal and transfer procedures;
- rules for absentee documentation;
- attendance data verification; and
- error corrections and data modification.

Auditors found that all sampled school districts had policies for collection and entry of attendance data; however, the policies and procedures lacked specific references to the following, as shown in Exhibit 4 below:

- enrollment procedures, 7% (1 of 15);
- withdrawal/transfer procedures, 20% (3 of 15);
- absentee documentation rules, 7% (1 of 15);
- processes for verifying attendance data, 20% (3 of 15);
- procedures for modifying or correcting erroneous data, 27% (4 of 15).
Auditors also reviewed whether school districts had disaster recovery plans and policies for attendance reporting to determine whether the disaster recovery plans addressed the following:

- backup of files;
- contingency training;
- storage site;
- recovery of data; and
- periodic testing of controls.

The documentation showed that none of the sampled school districts periodically test controls for their local student package, which transmits data to MSIS. The disaster recovery plans lacked specific references to the following, as shown in Exhibit 5 below:

- backup of files, 27% (4 of 15);
- contingency training, 67% (10 of 15);
- storage site, 33% (5 of 15);
- recovery of data, 73% (11 of 15); and
- periodic testing of controls, 100% (0 of 15).

Source: Prepared by auditors using information provided by school districts.
**Recommendations**

1. Local school districts should use the National School Boards Association’s policy guide as a resource regarding data security for schools, which includes the creation of employee policies and procedures that focus on security. The guide can be found at the following link: https://cdn-files.nsba.org/s3fs-public/reports/Data_Security_Guide_5_Jan2017.pdf?G4UaLHlwi3zo6iSq94F.K.v5AaCmzb.y

2. Local school districts should use the Government Accountability Office’s (GAO) *Federal Information System Controls Audit Manual (FISCAM)* as a resource to ensure the confidentiality and integrity of attendance reporting and enrollment data. Local school districts should incorporate elements from the U.S. Department of Education’s *Data Security Checklist* into their policies and procedures, which can be found at the following link: https://studentprivacy.ed.gov/sites/default/files/resource_document/file/Data%20Security%20Checklist_0.pdf

3. Auditors acknowledge that MDE provides school districts an opportunity to attend annual training on MSIS procedures, but MDE should also ensure school districts receive sufficient training regarding data security with regard to student attendance and enrollment data to ensure that all staff involved in attendance data collection, entry, and reporting understand established data security policies and procedures and are consistently following the guidelines established for handling attendance data.
Concerns Regarding Data Transmitted to MSIS

No mechanism to validate data in MSIS against local student information systems

**Criteria:**

According to the Government Accountability Office (GAO) computer processed data must be accurate and complete to support the intended purposes. Organizations should assess the reliability of the data being analyzed by conducting risk assessments. “Risk is the likelihood that using data of questionable reliability could have substantial negative consequences on the decisions of policymakers and others.”

Risk assessments should be considered when the computer-processed data are:

- used to inform legislation, policy or programs;
- used to inform important decisions by individuals or organizations;
- used when the basis for the numbers are widely quoted;
- are relevant to a sensitive or controversial subject; and
- judged for their quality by experts or external stakeholders.8

The data transmitted to MSIS, used to determine MAEP funding, is an example of computer-processed data that should be analyzed through a risk assessment as outlined by the GAO.

According to Miss. Code Ann. §37-13-91(4) an excused absence is defined as:

- an authorized school activity;
- an illness or injury that prevents the child from physically being able to attend school;
- isolation ordered by the county health officer;
- death or serious injury of a member of the immediate family;
- a medical or dental appointment;
- attendance at court proceedings;
- observance of a religious event;
- valid educational travel or vacation;
- superintendent or his designee/handbook approved; or
- employment as a page at the State Capitol for the Mississippi House of Representatives or Senate.

School districts should be reporting excused absences based on the above criteria. If the documentation is not provided to support a reported excused absence, then the excuse is not valid and is considered over-reported. Alternatively, if personnel report a student with an unexcused absence, but there is a valid excuse on file, then the school under-reported the excused absence. A diagram displaying how excused absences are assessed for validity, can be found in Appendix A.

When schools or districts make allowable data modifications, school districts are required to complete the **MSIS Records Change Form**, which allows MDE to track changes. The form is used for school districts to complete after they have changed or modified attendance data in the system.

The Office of Educational Accountability (OEA) within MDE was established by the Legislature in 1994 to monitor and review programs developed under MAEP.9

The OEA includes the Bureau of Internal Audit whose duties encompass evaluating MDE’s system of internal controls to provide reasonable assurance to management that internal controls are adequate and effective, professional standards of business conduct.

---


9 Miss. Code Ann. § 37-151-9
are observed, and assets are properly accounted for and safeguarded, among other duties.

Since ADA is used to determine funding for every program developed under MAEP and the quality of data is dependent on adequate and effective internal controls, MDE’s internal audit department should be completing audits to assess the reliability of the attendance data entered into MSIS.

**Condition, Cause, and Effect**

Auditors found that reported absences cannot be changed, which could impact the following:

- ADA and MAEP funding;
- truancy and dropout rates; and
- School Attendance Officer’s ability to do their jobs efficiently and effectively.

MDE is currently in the planning phases of implementing a real–time software for modifying errors or discrepancies identified after data submission as a part of the MSIS 2.0 Project. See Appendix B for MDE project details.

Auditors reviewed the internal audits that have been conducted by the Internal Audit Bureau and found that MDE has not conducted audits of data that are submitted to them by school districts for MSIS. According to MDE officials, “MSIS does have controls for validating data, however these controls are limited when it comes to what it can validate data against. MSIS does compare data districts submit against validation rules as well as compare incoming data against other data already in MSIS. It is not possible at present to validate data in MSIS against data in the local student information systems. This is a common limitation across the country and the MSIS modernization project will include in the design of the new system the ability to provide real time validation back to districts so that they can correct it in their own local system.”

Although school districts provide assurance to MDE that all data are correct, auditors found that errors do occur. To reach these findings, auditors reviewed a sample of student records from three (3) school districts: Amory School District; Claiborne County School District; and Quitman School District. The student records were compared to each school’s student package to data submitted by school districts through MSIS, as shown in Exhibits 6-8 below.

### Amory School District

**Exhibit 6**

Excused Absence Documentation Review

<table>
<thead>
<tr>
<th>AMORY SCHOOL DISTRICT</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Amory High School</td>
<td>Over-reported by 54% (26 of 48)</td>
</tr>
<tr>
<td>Amory Middle School</td>
<td>Over-reported by 19% (20 of 103)</td>
</tr>
<tr>
<td>East Amory Elementary School</td>
<td>Over-reported by 2% (1 of 57)</td>
</tr>
<tr>
<td>West Amory Elementary School</td>
<td>No discrepancies found</td>
</tr>
</tbody>
</table>

Source: Prepared by auditors using information provided by school districts

**Amory High School**

*One-month snapshot of student absence documentation*

Audit sample population: 170 students

- 73 of 170 students accumulated 133 absences
- 48 of 133 absences were excused
- 26 of 48 excused absences were over-reported—54%
**Amory Middle School**
One-month snapshot of student absence documentation

Audit sample population: 165 students
- 74 of 165 students accumulated 209 absences
- 103 of 209 absences were excused
- 20 of 103 excused absences were over-reported—19%

**East Amory Elementary School**
One-month snapshot of student absence documentation

Audit sample population: 157 students
- 66 of 157 students accumulated 122 absences
- 57 of 122 absences were excused
- 1 of 57 excused absences over-reported—2%

**West Amory Elementary School**
One-month snapshot of student absence documentation

Audit sample population: 159 students
- 60 of 159 students accumulated 123 absences
- 34 of 123 absences were excused
- 0 of 34 excused absences were over- or under-reported—0%

**Claiborne County School District**
Exhibit 7
Excused Absence Documentation Review

<table>
<thead>
<tr>
<th>CLAIBORNE COUNTY SCHOOL DISTRICT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Port Gibson High School</td>
</tr>
<tr>
<td>Port Gibson Middle School</td>
</tr>
<tr>
<td>Watson Upper Elementary School</td>
</tr>
<tr>
<td>Watson Lower Elementary School</td>
</tr>
</tbody>
</table>

Source: Prepared by auditors using information provided by school districts

*Other non-compliance discrepancies found. See narrative description below.

**Port Gibson High School**
One-month snapshot of student absence documentation

Audit sample population: 162 students
- 74 of 162 students accumulated 151 absences
- 3 of 151 absences were excused. 2 of 151 absences were marked unexcused. However, auditors found documentation to support an excused absence for both, so there were actually 5 of 151 absences that were excused.
- 2 of 5 excused absences were under-reported—40%
Other non-compliance discrepancies found:
A data mismatch occurred in which there were eleven (11) instances where a student was reported as present in the student package, but as an unexcused absence in MSIS. There was insufficient documentation to support whether the information was over- or under-reported.

**Port Gibson Middle School**  
*One-month snapshot of student absence documentation*

Audit sample population: 110 students  
- 36 of 110 students accumulated 56 absences  
- 10 of 56 absences were excused  
- 0 of 10 excused absences were over- or under-reported—0%

Other non-compliance discrepancies found:  
A data mismatch occurred in which there was 1 (one) instance where a student was reported in the student package as excused, but was reported as unexcused in MSIS. There was insufficient documentation to support whether the information was over- or under-reported.

**Watson Upper Elementary School**  
*One-month snapshot of student absence documentation*

Audit sample population: 152 students  
- 39 of 152 students accumulated 73 absences  
- 14 of 73 absences were excused  
- 0 of 14 excused absences were over- or under-reported—0%

Other non-compliance discrepancies found:  
A data mismatch occurred in which there were ten (10) instances where students were reported was reported as present in the student package, but as absent in MSIS. There were also three (3) instances where students were reported as excused in the student package, but unexcused in MSIS.

**Watson Lower Elementary School**  
*One-month snapshot of student absence documentation*

Audit sample population: 162 students  
- 49 of 162 students accumulated 66 absences  
- 13 of 66 absences were excused absences  
- 0 of 13 excused absences were over- or under-reported—0%

Other non-compliance discrepancies found:  
A data mismatch occurred in which there were four (4) instances where the students were reported in the student package as excused, but they were reported as unexcused in MSIS. There was insufficient documentation to support whether the information was over- or under-reported.
### Quitman School District

**Exhibit 8**

**Excused Absence Documentation Review**

<table>
<thead>
<tr>
<th>Quitman School District</th>
<th>No discrepancies found</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quitman Upper Elementary School</td>
<td>No discrepancies found</td>
</tr>
<tr>
<td>Quitman High School</td>
<td>No discrepancies found</td>
</tr>
<tr>
<td>Quitman Junior High School</td>
<td>No discrepancies found</td>
</tr>
<tr>
<td>Quitman Lower Elementary School</td>
<td>No discrepancies found</td>
</tr>
</tbody>
</table>

Source: Prepared by auditors using information provided by school districts

---

**Quitman Upper Elementary School**

*One-month snapshot of student absence documentation*

Audit sample population: 164 students
- 64 of 164 students accumulated 112 absences
- 42 of 112 absences were excused
- 0 of 42 excused absences were over- or under-reported—0%

**Quitman High School**

*One-month snapshot of student absence documentation*

Audit sample population: 177 students
- 96 of 177 students accumulated 224 absences
- 48 of 224 absences were excused
- 0 of 48 excused absences were over- or under-reported—0%

**Quitman Junior High School**

*One-month snapshot of student absence documentation*

Audit sample population: 162 students
- 82 of 162 students accumulated 157 absences
- 24 of 157 absences were excused
- 0 of 24 excused absences were over- or under-reported—0%

**Quitman Lower Elementary School**

*One-month snapshot of student absence documentation*

Audit sample population: 160 students
- 81 of 160 students accumulated 150 absences
- 58 of 150 absences were excused
- 0 of 58 excused absences were over- or under-reported—0%
Recommendations

1. MDE’s Office of Educational Accountability (OEA) should follow Miss. Code Ann. § 37-151-9 which requires them to monitor and review programs developed under the Mississippi Adequate Education Program Act of 1994, such as the completion of an annual internal audit of MSIS data by the Bureau of Internal Audit. The audit should be based on the Government Accountability Office’s guidelines for Assessing the Reliability of Computer-Processed Data, given the high profile nature of student attendance data. The guideline can be found at the following link: https://www.gao.gov/assets/80/77213.pdf. In addition, the audit should include verification that school districts are following Miss. Code Ann. §37-13-91(4) when reviewing source absentee data.

2. MDE should continue the planning phases of the real-time software for modifying errors or discrepancies identified after data submission in order to further ensure the accuracy and reliability of MSIS data.

3. School district administrators responsible for ensuring the accuracy and reliability of MSIS data should complete data checks to verify the student package and MSIS data are aligned at regular intervals during the school year.
Appendix A

Over- and Under-Reported Excused Absence Flow Chart

Valid Hard Copy Excuse
- Hard Copy Matches Student Package
- Student Package Matches MSIS Showing Excused Absence
- Student Package Does Not Match
  - Student Package Shows Unexcused Absence
  - MSIS Matches Student Package Showing Unexcused Absence
- MSIS Matches Student Package Showing Excused Absence

No Hard Copy Excuse or Invalid
- Student Package Shows Unexcused Absence
- Student Package Shows Excused Absence
- MSIS Matches Student Package Showing Excused Absence

Under-reported Excused Absences
- Data Accuracy Concern
- Over-reported Excused

Source: Prepared by auditors using information from MDE.
Appendix B

MSIS 2.0 Project Information

The MSIS 2.0 Project
Transforming Technology and OTSS to Support Mississippi's Students

Mississippi was the only state to show significant increases in three of four tested areas in 2019, and second in the nation for ten-year gains in fourth grade math and reading and eighth grade math. These accomplishments, coupled with higher standards and greater investment in educators, show that Mississippi Department of Education (MDE) is continuing to transform itself into "a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens."

Transformation happens when we bring people together around sound data, a shared vision of the work, and a clear process for working together.

MDE has the vision, and the Mississippi Student Information System (MSIS) 2.0 Project, also known as the MSIS 2.0 Project, is an opportunity for MDE to invest in people, technology and processes that better enables accurate, timely, and relevant data collection and reporting. This is a critical link in supporting effective teaching, learning, research, and sound decision-making.

The MSIS 2.0 Project will build a modernized student information system that is surrounded by well-designed processes and empowered people.

Benefits of MSIS 2.0

MDE is taking action to ensure that its communities are effectively using a world-class data system to empower data users to drive change, to improve student outcomes and to increase operational efficiency. A new, world-class system can mean...

• **LEA and SEA data and technical staff** benefit from simplified data submission processes, improved data validation, real-time data collection, and increased transparency around data and processes at MDE

• **MDE** improves its ability to do use reliable and timely data for enhanced analysis, research, and policymaking in support of its strategic goals

• **Educators** have reliable, easy-to-use and easy-to-understand data needed to grow as educators and support their students' growth

• **Administrators** have greater ability to move beyond data reporting to data-driven decision-making

• **Mississippi** has an education system that has tools and resources needed to increase investment in its next generation of leaders
**Stages of the MSIS 2.0 Project**

UPD Consulting (UPD) will guide MDE’s Office of Technology and Strategic Services (OTSS), MDE, districts and external stakeholders through three stages of collaborative engagement to identify improvements for OTSS internal processes and requirements and opportunities for the MSIS 2.0. The collaborations in these stages allow for input and feedback from groups that will continue to interact with MDE’s data.

<table>
<thead>
<tr>
<th>2020</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>2021</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>2022</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Work with OTSS to strengthen people and processes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Design the MSIS 2.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Understand the current MSIS and its opportunity areas</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Implementation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Stay Connected**

OTSS will provide project updates through a monthly newsletter beginning in July 2020. If you have questions, please reach out to Deborah Donovan (DDonovan@mwedk12.org), who will be serving as OTSS project lead for the MSIS 2.0 Project.
About the Office of the State Auditor and the Performance Audit Division

The Mississippi Constitution grants specific duties and powers related to prescribing systems of accounting, budgeting, and financial reporting for public offices in Mississippi. It also enumerates other statutory responsibilities including study and analysis of existing public managerial policies and practices; pre-audit and post-audit functions; investigation of suspected fiscal violations; recovering misspent and stolen funds; and a variety of related duties and responsibilities. The mission of the Office of the State Auditor is to serve its customers and protect the public’s trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.

Performance audits provide objective analysis to assist those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability. The mission of the performance audit division is to provide useful information to the public, program leadership, and elected officials in order to hold state government accountable for its performance by identifying and recommending specific actions to address issues related to the efficiency, effectiveness, and economy of state agencies and programs. Audits by the Performance Audit Division are planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on established audit objectives.

This report was produced by the Mississippi Office of the State Auditor in accordance with Mississippi Statute 7-7-211 and is available on the State Auditor’s website at www.osa.ms.gov.

Mississippi Office of the State Auditor

Shad White, State Auditor

Patrick Dendy, Deputy State Auditor

Jessica D. McKenzie, Director, Performance Audit

Contact Information

Mississippi Office of the State Auditor
P.O. Box 956
Jackson, MS 39205-0956

Phone: (601) 576-2800

Website: www.osa.ms.gov
Report Fraud: http://www.osa.ms.gov/fraud/
Facebook: https://www.facebook.com/msstateauditor
Twitter: https://twitter.com/msstateauditor