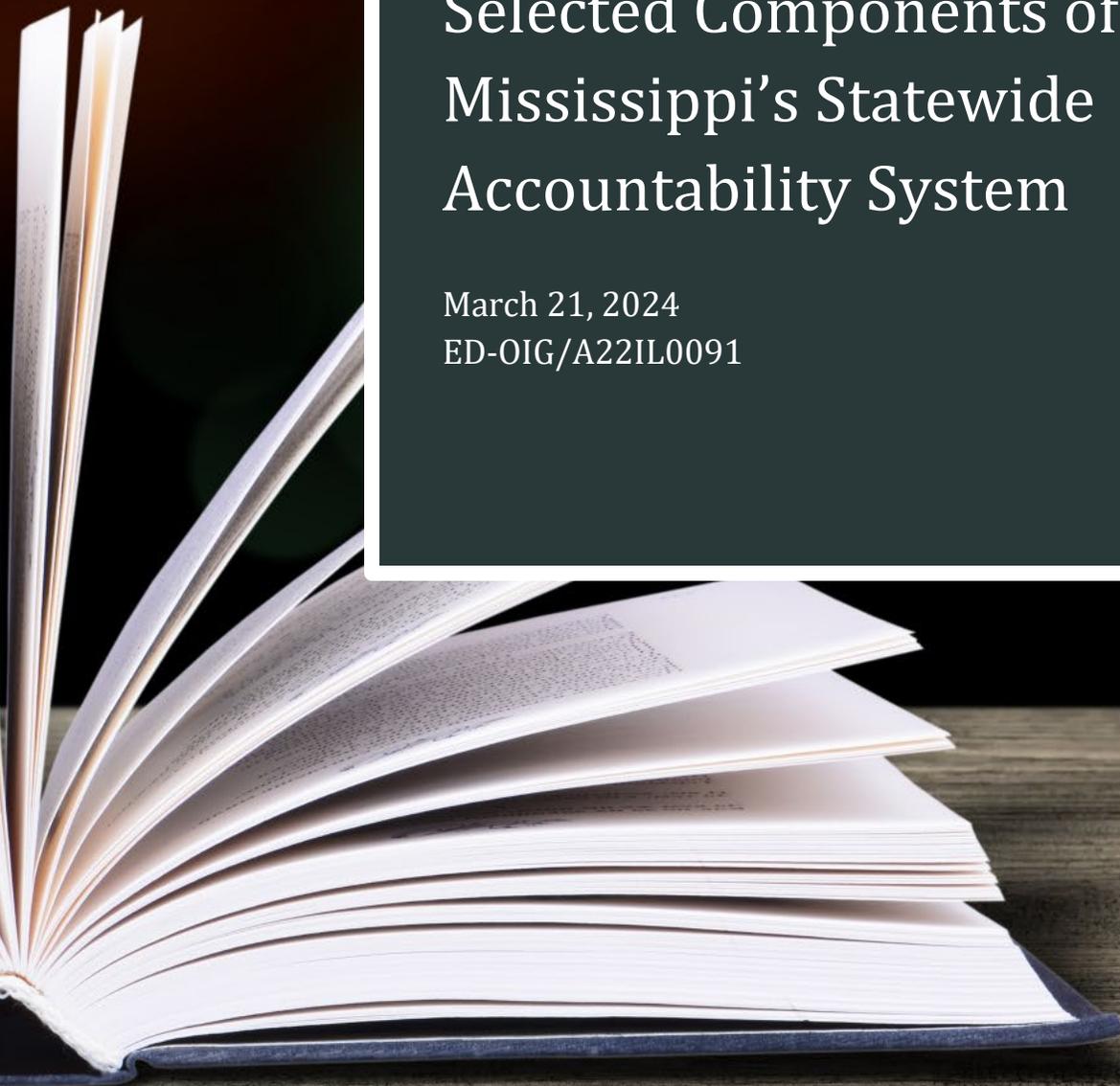




U.S. Department of Education  
Office of Inspector General

# The Mississippi Department of Education's Implementation of Selected Components of Mississippi's Statewide Accountability System

March 21, 2024  
ED-OIG/A22IL0091



## NOTICE

Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report, represent the opinions of the Office of Inspector General. The appropriate Department of Education officials will determine what corrective actions should be taken.

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UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Audit Services

March 21, 2024

Dr. Raymond C. Morgigno  
Interim State Superintendent  
Mississippi Department of Education  
Post Office Box 771  
Jackson, Mississippi 39205

Dear Dr. Morgigno:

Enclosed is our final audit report, "The Mississippi Department of Education's Implementation of Selected Components of Mississippi's Statewide Accountability System," Control Number ED-OIG/A22IL0091. This report incorporates the comments you provided in response to the draft report. The U.S. Department of Education's policy is to expedite audit resolution by timely acting on findings and recommendations. Therefore, if you have any additional comments or information that you believe might have a bearing on the resolution of this audit, you should send them to the following U.S. Department of Education official, who will consider them before taking final Departmental action on this audit:

Adam Schott  
Deputy Assistant Secretary for Policy and Programs  
Delegated the Authority to Perform the Functions and Duties  
of the Assistant Secretary for Elementary and Secondary Education  
U.S. Department of Education  
400 Maryland Avenue SW  
Washington, D.C. 20202

We appreciate your cooperation during this audit. If you have questions, please contact Jon Enslin, Assistant Regional Inspector General for Audit, at (312) 730-1625 or [Jonathan.Enslin@ed.gov](mailto:Jonathan.Enslin@ed.gov) or me at (312) 730-1658 or [Gary.Whitman@ed.gov](mailto:Gary.Whitman@ed.gov).

Sincerely,

/s/

Gary D. Whitman  
Regional Inspector General for Audit  
Chicago/Kansas City Audit Region

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# Results in Brief

## What We Did

The Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act (ESEA), authorizes the U.S. Department of Education (Department) to provide grants to States and local educational agencies (LEA) to improve the quality of elementary and secondary education. To receive funding under the ESEA, a State must submit a State plan that includes a description of the State’s accountability system.

The objective of our audit was to determine whether the Mississippi Department of Education (MDE) implemented selected components of its statewide accountability system in accordance with Mississippi’s approved State plan and any approved amendments. Our audit covered MDE’s processes for implementing selected components of Mississippi’s statewide accountability system based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022. The selected components were (1) establishment of long-term goals for improved academic achievement, (2) indicators used to measure student academic achievement and school success, (3) annual meaningful differentiation,<sup>1</sup> and (4) identification of low-performing schools and schools with low-performing student subgroups. Our audit also covered the funding and support services that MDE provided to LEAs with schools identified in the fall of 2022 as needing comprehensive support and improvement (CSI), targeted support and improvement (TSI), and additional targeted support and improvement (ATSI).

To achieve our objective, we interviewed MDE employees and gained an understanding of MDE’s processes for implementing the statewide accountability system. We also reviewed prior reports relevant to MDE’s statewide accountability system, Mississippi’s State plan and MDE’s amendments (both requested and approved), the “Mississippi Succeeds Report Card,” and MDE’s “Office of District and School Accountability Process Guide” (accountability guide). Finally, we selected a nonstatistical stratified random sample of 12 schools from the population of 236 Mississippi public schools that MDE identified for CSI, TSI, and ATSI in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022 and reviewed MDE’s records supporting the additional funding and other support provided to the schools.

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<sup>1</sup> A system that a State designs to annually make accountability determinations based on multiple indicators for each school and each school’s student subgroups to differentiate its overall performance and quality from other schools.

## What We Found

MDE implemented the long-term goals component of its statewide accountability system in accordance with Mississippi's approved State plan and amendment (see [Finding 1](#)). It also generally implemented the indicators used to measure student academic achievement and school success, annual meaningful differentiation, and identification of low-performing schools components of its statewide accountability system in accordance with Mississippi's approved State plan. However, its implementation of several aspects of these components deviated from the plan.

We found that MDE did not always calculate indicator scores in the fall of 2022 in accordance with Mississippi's approved State plan. Based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022, MDE calculated indicator scores for student academic achievement and school success in reading and math proficiency for all schools in accordance with the plan. Additionally, it calculated indicator scores for graduation rate, acceleration participation, and science and social studies proficiency for high schools in accordance with the plan. However, MDE did not always calculate indicator scores for student growth in reading and math and English language proficiency for all schools and did not always calculate indicator scores for student academic achievement and school success in acceleration performance, college and career readiness for high schools, and science proficiency for elementary and middle schools in accordance with the plan.

Although MDE did not always correctly calculate indicator scores, we found that it calculated composite scores for schools in the fall of 2022 in accordance with Mississippi's approved State plan. MDE also assigned letter grades to the 632 Mississippi public elementary and middle schools for which it calculated composite scores in accordance with the plan. However, it did not use the composite score cutoffs established in Mississippi's approved State plan to assign letter grades to 122 (52 percent) of the 235 Mississippi public high schools for which MDE calculated composite scores. Instead, MDE used the composite score cutoffs established in its accountability guide. As a result, MDE assigned letter grades to the 122 high schools that were higher than the letter grades that they should have been assigned. Assigning schools letter grades that are higher than they should receive could result in MDE incorrectly concluding that the schools are eligible to exit CSI status and no longer qualify for additional support. Such incorrect conclusions could negatively affect Mississippi's efforts to (1) improve its lowest performing schools, (2) create and sustain conditions necessary for schools to positively affect measurable student outcomes, and (3) increase access to quality learning opportunities for children in Mississippi's public schools.

We also found that MDE used (1) an incomplete list of Title I, Part A-funded public schools with 3 years of accountability data and (2) adjusted composite scores for nontraditional high schools when it identified Mississippi public schools for CSI in the fall of 2022. As a result, MDE did not identify two schools that it should have identified for CSI, did not identify two nontraditional high schools that it should have identified for CSI, and identified two high schools for CSI that should not have been identified for CSI. MDE officials told us that the list did not include two schools because of a coding error in the Mississippi Student Information System (MSIS). They also told us that the list did not include two other schools because they did not have 3 years of accountability data. However, we found that the two schools did have 3 years of accountability data available.

The Department has provided multiple reminders to States about amending their approved State plans. For example, in a November 14, 2018, letter to Chief State School Officers, the Department stated that before implementing any changes to its approved State plan, a State must submit its proposed amendments to the Department for review and may not implement the change until the amendment has been approved. In several cases, MDE implemented the changes to Mississippi's State plan without (1) submitting amendments to the Department or (2) waiting for the Department to approve the amendments (see [Finding 2](#)).

Finally, we found that MDE provided funding and additional support to LEAs with public schools identified in the fall of 2022 as needing additional support in accordance with Mississippi's approved State plan. Pursuant to section 1003 of the ESEA, MDE provided grants using the part of its Title I allocation that it set aside for section 1111(d) school improvement activities. It also offered coaching and training to the schools it identified as needing CSI, TSI, and ATSI based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022 (see [Finding 3](#)).

## What We Recommend

We recommend that the Assistant Secretary for Elementary and Secondary Education require MDE to—

- Update its policies and procedures to reflect that all changes to Mississippi's approved State plan should be submitted to the Department and approved by the Department before implementing changes to the statewide accountability system.
- Provide CSI to the four public schools that should have been identified for CSI in the fall of 2022.

- Provide records to the Department showing that it corrected the coding in the MSIS to ensure that the system uses unadjusted composite scores to identify nontraditional public high schools for CSI.
- Provide records to the Department showing that it ensured that all Title I, Part A-funded public schools with 3 years of accountability data are included on the list that MDE uses for identifying public schools that are eligible for CSI.

## **MDE Comments and Our Response**

We provided a draft of this report to MDE for comment on December 13, 2023, and received its comments on January 12, 2024. We summarized MDE’s comments at the end of each finding and included the full text of the comments at the end of this report.

MDE did not provide comments on Finding 1. It agreed with selected aspects of Finding 2 but stated that the changes it made to the statewide accountability system were not substantial and were in compliance with the law. MDE also stated that it is not feasible or reasonable to require States to submit an amendment for any and all changes to the accountability system. Nevertheless, it agreed to implement three of the draft report’s recommendations, including a recommendation to update its policies to reflect that all changes to the State plan should be submitted to and approved by the Department before the changes are implemented. MDE also stated that it has corrected the MSIS’s coding to ensure that unadjusted composite scores are used to identify schools for CSI and added a review step to ensure that all Title I, Part A-funded schools will be included on the list used to identify schools for additional support. It disagreed with part of the draft report’s Finding 3, stating that it cannot implement the recommendation because the school in question was not identified in the fall of 2023 as eligible for CSI.

We clarified parts of the Results in Brief, Introduction, and Finding 2. We also removed one of the draft report’s recommendations relevant to Finding 2 (regarding MDE revising its accountability guide so it references using only unadjusted composite scores to assign letter grades to schools). We also revised two of the draft report’s recommendations relevant to Finding 2 to state that MDE should provide records to the Department showing that MDE implemented the corrective actions as described. Additionally, we removed the part of the draft report’s Finding 3 and the associated recommendation regarding MDE providing additional support to a school that enrolled most of the students from a closed school that MDE identified for CSI in the fall of 2022.

# Introduction

## Background

The Elementary and Secondary Education Act of 1965, as amended (ESEA), authorizes the U.S. Department of Education (Department) to provide grants to States and local educational agencies (LEA) to improve the quality of elementary and secondary education. In December 2015, the Every Student Succeeds Act amended and reauthorized the ESEA.

The ESEA consists of nine formula grant programs, including Title I (Improving the Academic Achievement of the Disadvantaged). The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education and to close educational achievement gaps. Title I, Part A provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging State academic standards. The Office of School Support and Accountability within the Department's Office of Elementary and Secondary Education is responsible for administering and overseeing the Title I, Part A program.

The Department allocates Title I funds to States through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each State. Section 1003 of the ESEA requires each State to reserve at least 7 percent of its Title I allocation to carry out a statewide system of technical assistance and support for LEAs. The State must distribute not less than 95 percent of the reserved amount to LEAs based on a formula, competition, or hybrid approach to serve schools implementing support and improvement services under section 1111(d) of Title I, Part A. For Federal fiscal years 2020 through 2023, Congress authorized about \$68.8 billion to be appropriated for grants to States and LEAs for activities allowed under Title I, Part A.

To receive funding under the ESEA, a State must submit a State plan to the Department for review and approval. The State plan is intended to hold States accountable for student academic achievement and school success and is required to include a description of the statewide accountability system. That accountability system should be based on challenging academic standards to improve student academic achievement and school success. The State should design the part of its accountability system relevant to Title I, Part A to measure progress toward achieving established long-term goals for reading or language arts (reading) and math proficiency, graduation rates, and English language proficiency for all students and separately for each student subgroup. The accountability system should include the following components: (1) long-term goals, (2) indicators used to measure student academic achievement and school success,

(3) annual meaningful differentiation of schools, (4) identification of low-performing schools and schools with low-performing student subgroups, and (5) annual measurement of student academic achievement.

According to section 1111(a)(6), a State’s approved plan remains in effect for the duration of the State’s participation in ESEA programs. If at any time a State wants to make significant changes to its plan, such as the adoption of new academic standards, new academic assessments, or changes to the statewide accountability system, it must submit a request to the Department in the form of revisions or amendments to the State plan. The Department has provided multiple reminders to States about amending their approved State plans. For example, on November 14, 2018, the Department sent a letter to Chief State School Officers stating that “[p]rior to implementing any revisions to its approved consolidated State plan, a State must submit its proposed amendments to the Department for review and approval ... a State may not implement a change until the amendment has been approved.”

The Mississippi Board of Education appoints the State superintendent of education, sets public education policy, and oversees the Mississippi Department of Education (MDE). MDE provides resources and technical support to Mississippi’s public school system. It is responsible for implementing State and Federal education laws, holding schools and LEAs accountable for performance, and disbursing State and Federal funds. The Department provided MDE with about \$224 million in Title I, Part A funding from July 1, 2021, through September 30, 2022.

### **Mississippi’s State Plan, Statewide Accountability System, Waivers, and Amendments**

MDE submitted Mississippi’s State plan to the Department on September 18, 2017.<sup>2</sup> The Department approved the plan on March 29, 2018. Mississippi’s State plan established the process that MDE should follow to identify schools for additional support in three school improvement categories: comprehensive support and improvement (CSI), targeted support and improvement (TSI), and additional targeted support and improvement (ATSI). Mississippi’s State plan also established the factors that MDE should use to identify and classify schools for additional support: academic performance of student subgroups; graduation rates; performance in relation to other schools receiving Title I, Part A funds; and persistent academic underperformance. The State

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<sup>2</sup> All approved State plans and amendments can be found at <https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-consolidated-state-plans/>

plan's examples of the types of additional support to be provided included evidence-based interventions, access to formula or competitive grants, training on using data to improve capacity and instruction, in-person or virtual coaching support, and priority access to professional development.

On March 27, 2020, the Department provided MDE with a waiver from the statewide assessment, accountability, and reporting requirements for school year 2019–2020 because of disruptions that the Coronavirus Disease 2019 (COVID-19) pandemic caused. On April 21, 2021, the Department provided MDE with another waiver, this time from the school identification and reporting requirements for school year 2020–2021. As a condition of the waiver, MDE agreed to identify public schools for CSI, TSI, and ATSI in the fall of 2022 to ensure that the identification of schools for additional support resumed quickly.

To account for [short-term](#) changes to the statewide accountability system for school year 2021–2022, MDE submitted an amendment to Mississippi's State plan on July 12, 2022. The Department approved MDE's amendment on August 15, 2022. MDE submitted another amendment on May 23, 2023. This amendment reflected changes MDE made to selected components of the accountability system, including changes to the calculation of indicators used to measure student academic achievement and school success and annual meaningful differentiation. It also reflected changes MDE was making to the criteria used to determine whether a school could exit TSI status. On August 15, 2023, the Department approved the portion of the amendment relevant to exit criteria. However, the Department did not approve the changes to the calculation of indicators used to measure student academic achievement and school success and annual meaningful differentiation. On October 6, 2023, MDE submitted an amendment to the Department asking to also update its calculation for English language proficiency. The Department provided feedback to MDE in November 2023 and on December 19, 2023, and January 4, 2024. It approved the amended State plan, including the changes to the calculations of indicators, on February 8, 2024.

MDE's statewide accountability system focuses on student performance at the LEA and school levels and was designed to assess LEAs and schools' progress in closing statewide proficiency and graduation rate gaps. The accountability system includes 10 student subgroups: Alaskan Native or Native American, Asian, Black or African American, Hispanic or Latino, Native Hawaiian or other Pacific Island, White, two or more races, English learners, special education, and low income.

MDE's "Office of District and School Accountability Process Guide" (accountability guide) describes the processes for calculating the indicators used to measure student academic achievement and school success, assign composite scores and letter grades to schools,

and identify schools that need additional support. The accountability guide also includes the business rules explaining how statewide assessment participation rates, assessment scores, and graduation rates are used in the accountability system.

## **The COVID-19 Pandemic's Impact on MDE's Accountability System**

According to MDE officials, MDE only needed to make minor short-term changes to its accountability system because of the disruptions that the COVID-19 pandemic caused. The Department approved short-term changes to the accountability system as follows:

- Shift the long-term goal for achieving reading and math proficiency timeline forward by 2 years.
- Use school year 2021–2022 statewide assessment data to measure proficiency and growth in reading and math and science proficiency for high schools.
- Adjust the frequency of identifying schools for CSI and ATSI from once every 3 years to yearly starting in the fall of 2023.
- Identify schools for CSI in the fall of 2022 using data from school years 2017–2018, 2018–2019, and 2021–2022.
- Remove the requirement for a school to increase its letter grade before being eligible to exit CSI and ATSI status in the fall of 2022.
- Allow schools identified for CSI in the fall of 2022 to be eligible to exit CSI status in the fall of 2023 instead of the fall of 2026.
- Allow schools identified for CSI and ATSI in the fall of 2018 or 2022 to have 4 years instead of 3 years to meet the exit criteria.
- Exclude school years 2019–2020 and 2020–2021 when determining the number of years that a school identified for CSI is required to meet exit criteria before the State takes more rigorous action.
- Exclude school year 2020–2021 when determining the number of years that a school identified for ATSI is required to meet exit criteria before the State takes more rigorous action.

## Audit Results

MDE generally implemented the long-term goals, indicators, annual meaningful differentiation, and identification of low-performing schools' components of its statewide accountability system in accordance with Mississippi's approved State plan and amendment. However, its implementation of several aspects of the accountability system deviated from the plan. In several cases, the changes warranted the Department's review and approval; however, MDE implemented the changes without (1) submitting amendments to the Department or (2) waiting for the Department to approve the amendments.

1. **Establishment of long-term goals.** MDE applied long-term goals as established in Mississippi's approved State plan and amendment (see [Finding 1](#)).
2. **Indicators used to measure student academic achievement and school success.** MDE did not always calculate indicator scores used to measure student academic achievement and school success in accordance with Mississippi's approved State plan (see [Finding 2](#)).
3. **Annual meaningful differentiation.** MDE did not implement all aspects of annual meaningful differentiation in accordance with Mississippi's approved State plan (see [Finding 2](#)).
4. **Identification of low-performing schools and schools with low-performing student subgroups.** MDE generally identified low-performing public schools and schools with low-performing student subgroups in accordance with Mississippi's approved State plan and amendment. However, it did not identify four schools that should have been identified for CSI and incorrectly identified two schools that should not have been identified for CSI in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022 (see [Finding 2](#)).
5. **Funding and support services provided to LEAs with schools identified as needing CSI, TSI, and ATSI.** MDE provided additional support to all 236 Mississippi public schools that it identified as needing additional support and improvement in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022 (see [Finding 3](#)).

## Finding 1. MDE Applied Long Term Goals as Established in Mississippi’s Approved State Plan and Amendment

MDE applied long-term goals for improved academic achievement in reading and math proficiency, graduation rates, and English language proficiency for all students and separately for each student subgroup. The long-term goals aligned with Mississippi’s approved State plan and amendment.

Section 1111(c)(4)(A) of the ESEA requires States to set long-term goals for reading and math proficiency, high school graduation rates, and English language proficiency for all students and each subgroup of students in the State. Additionally, States must track interim progress and set a timeline for meeting the long-term goals. We interviewed MDE officials to gain an understanding of MDE’s processes for measuring progress toward achieving the State’s long-term goals. We confirmed that MDE applied the long-term goals established in Mississippi’s approved State plan and amendment and implemented processes for tracking progress towards meeting those goals.

To apply the long-term goals and interim progress measures, MDE used school year 2015–2016 proficiency data as a baseline. It then projected the long-term goals and interim progress measures. For reading and math proficiency, the long-term goal was 70 percent for all students and student subgroups. For English language proficiency, the long-term goal was 70 percent of students making progress towards proficiency. For graduation rates, the long-term goal ranged from 70 to 94.3 percent depending on the student subgroup. MDE posted the long-term goals online in its “Mississippi Succeeds Report Card.”<sup>3</sup> It also measured and tracked progress towards meeting the long-term goals and posted the yearly proficiency rates in the “Mississippi Succeeds Report Card.” This allowed the public to compare Mississippi public schools and their student subgroups’ progress towards meeting the State’s long-term goals.

Mississippi established a 10-year timeline for meeting the long-term goals. However, because of the disruptions of school operations that the COVID-19 pandemic caused, the Department allowed MDE to extend the timeline for meeting the long-term goals for reading and math proficiency to 12 years. The timeline for meeting the long-term goals for English language proficiency and graduation rates did not change.

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<sup>3</sup> The “Mississippi Succeeds Report Card” can be found at <https://msrc.mdek12.org/>.

Because MDE applied long-term goals for improved academic achievement in accordance with Mississippi's approved State plan and amendment, we are not making any recommendations.

### **MDE Comments**

MDE did not provide any comments on the finding.

## **Finding 2. MDE Did Not Implement All Aspects of its Accountability System in Accordance with Mississippi's Approved State Plan and Amendment**

MDE did not always calculate indicator scores, perform annual meaningful differentiation, and identify schools for CSI in accordance with Mississippi's approved State plan and amendment.<sup>4</sup> In several cases, MDE deviated from the plan and implemented changes to its statewide accountability system without (1) submitting amendments to the Department for approval or (2) waiting for the Department to approve the amendments before implementing the changes. The changes resulted in MDE assigning higher letter grades to and inaccurately reporting the performance ratings for 122 of the 235 Mississippi public high schools for which it calculated composite scores in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022. Assigning a higher letter grade to a school could result in MDE incorrectly concluding that the school does not qualify for additional support. This could negatively affect Mississippi's efforts to (1) improve its lowest performing schools, (2) create and sustain conditions necessary for schools to positively affect measurable student outcomes, and (3) increase access to quality learning opportunities for children in Mississippi's public schools.

MDE's accountability system includes indicators of student academic achievement and school success in reading, math, science, social studies, college and career readiness, and acceleration participation and performance (percentage of students taking and passing assessments for accelerated courses). The accountability system also includes indicators of student growth in reading and math, graduation rate, and English language proficiency. Each indicator is worth a specified number of points (see [Table 1](#)).

MDE applied a system of annual meaningful differentiation to distinguish between each public school's performance. Mississippi's approved State plan established this system, which is based on indicator scores, composite scores, and letter grades. To implement

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<sup>4</sup> MDE annually measures the performance of all public schools in Mississippi. Schools that are excluded from the statewide accountability system are those that lack sufficient accountability data to be included, such as prekindergarten and kindergarten-only schools, alternative schools, career and technical education schools, and child development centers. If a school lacks sufficient accountability data, MDE uses an alternative methodology to evaluate its performance.

annual meaningful differentiation, MDE first calculated points for each indicator. It then summed the points for each indicator to calculate a composite score for each school. Elementary and middle schools could earn up to 700 points; high schools could earn up to 1,000 points. To assign the letter grade, MDE first compared the school’s calculated composite score to the composite score cutoffs established in its accountability guide. It then assigned a letter grade of A, B, C, D, or F to the school. MDE used the composite score and letter grade to differentiate the school’s performance from other Mississippi public schools.

**Table 1. Possible Points for Indicators That MDE Assigned**

Indicator	Elementary and Middle School (Possible Points)	High School (Possible Points)
Reading Proficiency	95	95
Math Proficiency	95	95
Science Proficiency	95	47.5
Social Studies Proficiency	-	47.5
College and Career Readiness	-	47.5
Acceleration Participation	-	23.75
Acceleration Performance	-	23.75
Reading Growth	95	95
Reading Growth, Lowest 25 Percent	95	95
Math Growth	95	95
Math Growth, Lowest 25 Percent	95	95
Graduation Rate	-	190
English Language Proficiency	35	50
<b>Total</b>	<b>700</b>	<b>1,000</b>

Using the composite scores, MDE identified low-performing public schools, and schools with low-performing student subgroups, for CSI, TSI, and ATSI. As required by the ESEA

and Mississippi's approved State plan, MDE annually identified schools for TSI and identified schools for CSI and ATSI every 3 years.

### **MDE Did Not Always Calculate Indicator Scores Used to Measure Student Academic Achievement and School Success in Accordance with Mississippi's Approved State Plan**

In the fall of 2022, based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022, MDE calculated indicator scores for student academic achievement and school success in reading and math proficiency for all schools in accordance with Mississippi's approved State plan. Additionally, MDE calculated indicator scores for graduation rate, acceleration participation, and science and social studies proficiency for high schools in accordance with the plan. However, MDE did not always calculate indicator scores for student growth in reading and math and English language proficiency for all schools in accordance with the plan. Additionally, MDE did not always calculate indicator scores of student academic achievement and school success in acceleration performance, college and career readiness for high schools, and science proficiency for elementary and middle schools in accordance with the plan.

#### **Student Growth in Reading and Math Proficiency**

MDE used indicator scores for student growth in reading and math in its accountability system. Mississippi's approved State plan specifies that MDE should assign a weighting of 1.2 in the numerator for students who increased their proficiency by two or more levels. Additionally, the State plan specifies that MDE should assign a weighting of 1 in the numerator for students who maintained the same proficiency level that was above proficient from 1 year to the next.

In the fall of 2022, MDE correctly calculated student growth in reading and math by dividing the number of students who increased their proficiency levels from 1 year to the next by the number of students with two valid test scores. MDE then correctly applied a weighting of 1.25 in the numerator for students who increased to the highest level of proficiency. However, it also applied a weighting of 1.25 in the numerator for students who maintained the same proficiency level that was above proficient from 1 year to the next and students who increased two or more proficiency levels. The weighting that MDE applied for students who maintained the same proficiency level that was above proficient from 1 year to the next exceeded the weighting of 1 specified in Mississippi's State plan. The weighting MDE applied for students who increased two or more proficiency levels also exceeded the weighting of 1.2 specified in Mississippi's State plan. The additional weighting might have resulted in increased composite scores and letter grades for the public schools that the students attended.

The Department has provided multiple reminders to States about amending their approved State plans. For example, on November 14, 2018, the Department sent a letter to Chief State School Officers telling them that States must submit any proposed amendments to the Department for review and approval before implementing any changes, such as changes to the statewide accountability system.<sup>5</sup> After we asked MDE officials about the different weightings, Mississippi's Interim State Superintendent of Education told us that MDE did not consider the changes to the growth indicator calculation significant. Therefore, MDE officials did not think that requesting an amendment to the approved State plan was necessary. On May 23, 2023, MDE submitted an amendment to the Department, asking to use the updated weightings for calculating student growth in reading and math proficiency indicator scores.

### **Student Growth in English Language Proficiency**

Mississippi's approved State plan specifies that the English language proficiency indicator score should be calculated based on the average score for all English language learner students multiplied by the total points possible for the indicator. The average score for each student is a measure of progress made toward an assigned target score, with students being awarded points (from 0 through 1) in direct proportion to the progress they made toward the annual target. A student who met or exceeded the expected progress would earn a score of 1, while a student who made half of the expected progress would earn a score of 0.5. A student who regressed or earned the same score as the previous year would be assigned a score of 0.

In the fall of 2022, MDE calculated English language proficiency indicator scores for all English language learner students in accordance with Mississippi's approved State plan. However, after correctly calculating the indicator score for each school, MDE incorrectly increased the score by 10 percent for all schools that initially received less than 90 percent of the total possible points. It also assigned an indicator score of 100 percent to each school with an initial score of 90 percent or more. MDE implemented this change to the calculation of the English language proficiency indicator score before submitting an amendment to and receiving approval from the Department. It submitted an amendment to the Department on October 6, 2023, asking to update the calculation for English language proficiency.

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<sup>5</sup> The Department also provided letters and issued guidance on October 24, 2019; January 26, 2021; December 14, 2022; and September 28, 2023. Additionally, it published frequently asked questions on State plan amendments on January 19, 2021, and February 15, 2022.

The increase in English language proficiency indicator scores might have resulted in increased composite scores and letter grades for public schools with an English language proficiency indicator score. If MDE had not increased the English language proficiency indicator scores, schools that measure student growth in English language proficiency would have been more likely to be identified for CSI.

### **Acceleration Performance**

Mississippi's approved State plan specifies that MDE should calculate the acceleration performance indicator score based on the percentage of students who took and passed accelerated examinations. In the fall of 2022, MDE correctly calculated the acceleration performance indicator score by dividing the number of students who passed accelerated course examinations by the number of students who took accelerated courses. However, MDE then incorrectly applied double weighting in the numerator for students who took and passed the assessment associated with three accelerated courses (Advanced Placement, International Baccalaureate, and Advanced International Certificate of Education) and approved industry certification classes. Applying a double weighting for students who took and passed these accelerated courses and classes might have resulted in increased composite scores and letter grades for public high schools with an acceleration performance indicator score.

According to Mississippi's Interim State Superintendent of Education, MDE did not consider the changes made to the calculation of the acceleration performance indicator significant. Therefore, MDE officials did not think that an amendment to the approved State plan was necessary. On October 6, 2023, MDE submitted an amendment asking to update the acceleration performance calculation, stating that acceleration performance scores may exceed 47.5 or 50 points. However, the amendment did not explain that double weighting will be applied in the numerator for students who took and passed assessments associated with the accelerated courses and approved industry certification classes.

### **College and Career Readiness for High Schools**

Mississippi's approved State plan specifies that MDE should calculate the college and career readiness indicator score for public high schools based on an assessment designed to measure skills that are important for success in postsecondary education. However, in the fall of 2022, MDE calculated the college and career readiness indicator scores for high schools using the results from two different assessments—the assessment designed to measure skills that are important for success in postsecondary education and an optional assessment designed to measure foundational skills required for success in the workplace. The two assessments are not interchangeable. Use of the optional assessment might have resulted in higher composite scores for the high schools

that used the optional assessment. Higher composite scores for the high schools could result in MDE incorrectly concluding that the schools do not qualify for additional support, thereby harming MDE's ability to foster improvement where it is needed most.

We asked MDE officials whether they submitted an amendment to the Department before implementing the changes to the process for calculating the college and career readiness indicator. Mississippi's Interim State Superintendent of Education told us that MDE did not consider the changes to the calculation of the college and career readiness indicator scores significant. Therefore, it did not submit an amendment to the Department for approval before implementing the changes. However, on May 23, 2023, MDE submitted an amendment to the Department, asking to use an assessment in addition to the assessment described in Mississippi's approved State plan for calculating college and career readiness indicator scores. While asking to use an additional assessment, the amendment did not describe how the college and career readiness indicator score will be calculated if a student takes both the assessment designed to measure skills that are important for success in postsecondary education and the assessment designed to measure foundational skills required for success in the workplace.

### **Science Proficiency for Elementary and Middle Schools**

Mississippi's approved State plan specifies that MDE should use the results of the "Mississippi Science Test" to calculate science proficiency indicator scores for grades 5 and 8. However, in the fall of 2022, rather than using the results of the "Mississippi Science Test," MDE used the results of the "Mississippi Academic Assessment Program" assessment to calculate science proficiency indicator scores for elementary and middle schools.

Using the results of a different assessment to calculate the science proficiency indicator score could be misleading. MDE did not mention the "Mississippi Academic Assessment Program" assessment in Mississippi's approved State plan, so the Department and public might not be aware of how the use of a different assessment affects the calculation of science proficiency indicator scores for grades 5 and 8. Also, when a State deviates from its approved plan without submitting an amendment to the Department for review and approval, the Department does not have the opportunity to provide timely and objective feedback to improve the technical and overall quality of the proposed changes. Additionally, the public does not have access to quality, transparent information regarding how their State is implementing the ESEA (the Department posts all approved State plans and approved amendments on its website).

According to Mississippi's Interim State Superintendent of Education, MDE did not consider the change in science assessments to be a significant change to the approved

State plan. Therefore, it did not submit an amendment to the Department for approval before implementing the change. However, on October 6, 2023, MDE submitted an amendment informing the Department of the different assessment that it used to measure science proficiency for elementary and middle schools.

### **MDE Did Not Implement All Aspects of Annual Meaningful Differentiation in Accordance with Mississippi’s State Plan**

According to Mississippi’s approved State plan, MDE should use both composite scores and letter grades to differentiate school performance. In the fall of 2022, MDE generally calculated composite scores in accordance with the State plan. It also assigned letter grades to the 632 Mississippi public elementary and middle schools for which it calculated composite scores in accordance with the plan. However, it assigned letter grades to 122 (52 percent) of the 235 Mississippi public high schools for which MDE calculated composite scores based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022 that were higher than the grades the high schools should have received.<sup>6</sup> MDE assigned these 122 public high schools higher letter grades because it applied composite score cutoffs (96 schools) and used adjusted composite scores (26 schools) that were not specified in Mississippi’s approved State plan.

Mississippi’s approved State plan established the composite score cutoffs that MDE should use to assign letter grades to public high schools (see [Table 2](#)). However, instead of using the composite score cutoffs established in the plan, MDE assigned letter grades to high schools in the fall of 2022 based on the composite score cutoffs outlined in its accountability guide. Using the composite score cutoffs from its accountability guide resulted in MDE assigning letter grades to 96 (41 percent) of the 235 Mississippi public high schools for which MDE calculated composite scores that were higher than the letter grades that they should have been assigned. The 96 schools included 61 traditional and 35 nontraditional public high schools.

According to MDE officials, MDE has been assigning letter grades to high schools based on the composite score cutoffs outlined in its accountability guide since school year 2017–2018. On May 23, 2023, it submitted an amendment to the Department asking to assign letter grades to high schools based on the composite score cutoffs outlined in its accountability guide. The Department provided feedback to MDE in November 2023 and

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<sup>6</sup> The 235 Mississippi public high schools for which MDE calculated composite scores consisted of 152 traditional high schools (only include grades 9 through 12) and 83 nontraditional high schools (include grades 9 through 12 and a grade(s) below 9).

on December 19, 2023, and January 4, 2024. It approved the amended State plan on February 8, 2024.

**Table 2. Composite Score Cutoffs and Corresponding Letter Grades Specified in Mississippi’s Approved State Plan and Composite Score Cutoffs and Corresponding Letter Grades Specified in MDE’s Accountability Guide**

Letter Grade	Composite Score Cutoffs Specified in Mississippi’s Approved State Plan	Composite Score Cutoffs Specified in MDE’s Accountability Guide
A	787–1,000 points	754–1,000 points
B	679–786 points	648–753 points
C	612–678 points	584–647 points
D	547–611 points	510–583 points
F	Less than 547 points	Less than 510 points

According to its accountability guide, MDE should use composite scores to assign letter grades to nontraditional public high schools.<sup>7</sup> Instead of using composite scores, MDE used adjusted composite scores to assign letter grades to Mississippi’s nontraditional public high schools in the fall of 2022. To calculate the adjusted composite score, MDE first calculated composite scores for students in grades below 9 separately from students in grades 9 through 12. It calculated the scores separately because students in grades below 9 typically attend schools that may achieve a maximum of 700 points. MDE then applied an equating process to the composite score for students in grades below 9 to allow for a maximum of 1,000 points. Next, MDE applied a weighting based on the number of students included in each group (below grade 9 and grades 9 through 12) and combined the two composite scores. Because it used adjusted composite scores instead of unadjusted composite scores, MDE assigned letter grades to 26 (11 percent) of 235 Mississippi public high schools for which it calculated composite scores that were higher than the grades that they should have been assigned.

By assigning letter grades to 122 (52 percent) of Mississippi’s 235 public high schools that were higher than they should have received, MDE did not accurately report on the 122 high schools’ performance. It also might have incorrectly concluded that some

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<sup>7</sup> Mississippi’s approved State plan does not differentiate between traditional and nontraditional public high schools.

schools did not qualify for additional support. In addition, MDE used letter grades to determine whether a school identified for CSI was eligible to exit CSI status. Assigning letter grades that were higher than specified in Mississippi's approved State plan might have resulted in schools exiting CSI status before they were eligible. Both incorrectly concluding that a school does not qualify for additional support and allowing schools to exit CSI status before they are eligible could negatively affect Mississippi's efforts to (1) improve its lowest performing schools, (2) create and sustain conditions necessary for schools to positively affect measurable student outcomes, and (3) increase access to quality learning opportunities for children in Mississippi's public schools.

### **MDE Did Not Identify All Public Schools That Were Eligible for CSI and Incorrectly Identified Two Public Schools for CSI in the Fall of 2022**

According to the ESEA and Mississippi's approved State plan and amendment, MDE should identify Mississippi public schools for CSI if (1) the school had a graduation rate less than or equal to 67 percent or (2) the school was in the lowest performing 5 percent of Title I, Part A-funded schools with 3 years of accountability data. Additionally, MDE should use composite scores to identify nontraditional public high schools for CSI.

When MDE identified Title I, Part A-funded Mississippi public schools for CSI in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022, it used (1) an incomplete list (missing four schools) of schools with 3 years of accountability data and (2) adjusted composite scores for nontraditional high schools. Because it used an incomplete list of schools, MDE did not identify two schools that it should have identified for CSI. Because it used adjusted composite scores, MDE did not identify two nontraditional high schools that it should have identified for CSI and identified two nontraditional high schools for CSI that should not have been identified for CSI. As a result, the four schools that should have been identified for support and improvement during MDE's school year 2021–2022 accountability cycle did not receive the CSI to which they were entitled.

MDE officials told us that MDE's list did not include two schools because of a coding error in the Mississippi Student Information System (MSIS), the system that processes the data used for the statewide accountability system. Additionally, they told us that MDE's list did not include two other schools because they did not have 3 years of accountability data. However, we found that the schools did have 3 years of accountability data available.

## Recommendations

We recommend that the Assistant Secretary for Elementary and Secondary Education require MDE to—

- 2.1 Update its policies and procedures to reflect that all changes to Mississippi’s approved State plan should be submitted to the Department and approved by the Department before implementing changes to the accountability system.
- 2.2 Provide CSI to the four public schools that should have been identified for CSI in the fall of 2022.
- 2.3 Submit an amendment explaining that it will apply double weighting to the numerator for students who took and passed certain accelerated courses and describing how it will calculate the college and career readiness indicator score if a student takes both the assessment designed to measure skills that are important for success in postsecondary education and the assessment designed to measure foundational skills required for success in the workplace.
- 2.4 Provide records to the Department showing that it corrected the coding in the MSIS to ensure that the system uses unadjusted composite scores to identify nontraditional public high schools for CSI.
- 2.5 Provide records to the Department showing that it ensured that all Title I, Part A-funded schools with 3 years of accountability data are included on the list that MDE uses for identifying public schools that are eligible for CSI.

## MDE Comments

MDE agreed that it made the changes to the accountability system described in the finding but stated that the changes made since the initial September 18, 2017, submission of Mississippi’s State plan were (1) not substantial, (2) implemented in collaboration with stakeholders and technical advisors, and (3) compliant with the Every Student Succeeds Act. It also stated that it is not feasible or reasonable to require States to submit an amendment for any and all changes to the accountability system, and the Department has not provided guidance to States about the nature of changes that require an amendment.

MDE acknowledged that it made minor changes to its accountability system and stated that it submitted an amendment to the Department on May 23, 2023, covering changes to the following:

- Student Growth in Reading and Math Proficiency,

- Student Growth in English Language Proficiency,
- Acceleration Performance,
- College and Career Readiness for High Schools, and
- Science Proficiency for Elementary and Middle Schools.

MDE disagreed that using an optional assessment to measure college and career readiness for high schools could advantage some high schools over others, stating that it investigated the relationship between the two assessments to ensure that the rigor of the assessments would be comparable. It also disagreed that its amendment did not describe how the college and career readiness indicator would be calculated if a student took both assessments, stating that the amendment specifies that the numerator in the student score may not exceed 1.0.

MDE agreed that it did not include the updated composite score cutoffs for high schools in the approved State plan. Therefore, it submitted an amendment that included the updated summative ratings. MDE also agreed that it used adjusted composite scores instead of composite scores, stating that it was an oversight by program staff. Additionally, it agreed that the use of adjusted composite scores affected identification of the lowest performing 5 percent of schools and agreed that its list of Title I, Part A-funded schools included incorrect school identification numbers, which resulted in it not identifying one school for CSI.<sup>8</sup>

MDE agreed to implement three of the draft report's recommendations, stating that it will update its policies to reflect that all changes to the approved State plan should be submitted to and approved by the Department before the changes are implemented. It also stated that it has taken action to ensure that it will use unadjusted composite scores for identifying schools for CSI starting in the fall of 2023. Additionally, MDE stated that it added a review step to ensure that the school identification numbers on the list of Title I, Part A-funded schools are correct and implemented the additional review step before identifying schools for CSI in the fall of 2023.

MDE stated that it could not implement two of the draft report's recommendations. It cannot retroactively provide support to the four schools that should have been identified for CSI in the fall of 2022. Support is only provided to schools identified in the

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<sup>8</sup> MDE did not comment on the other school that it did not identify for CSI because of the incomplete list of Title I, Part A-funded schools.

current identification cycle. Because MDE did not identify them for additional support in the fall of 2023 based on accountability data for school year 2022–2023, the four schools will not receive additional support. Additionally, MDE stated that the accountability guide does not need to be revised so that it references using only unadjusted composite scores to assign letter grades because its “Public School Accountability Standards” already includes the recommended language.

## **OIG Response**

We confirmed that MDE submitted amendments to the Department to address the changes it made to Mississippi’s statewide accountability system relevant to student growth in reading and math proficiency, English Language proficiency, and science proficiency for elementary and middle schools. We also confirmed that MDE submitted amendments that partially address the changes it made to Mississippi’s statewide accountability system relevant to acceleration performance and college and career readiness for high schools.

MDE updated the acceleration performance calculation in the amendment to the approved State plan that it submitted to the Department on October 6, 2023. The amendment stated that the acceleration performance scores may exceed 47.5 or 50 points assigned to the indicator. However, the amendment did not explain that double weighting will be applied to the numerator for students who took and passed certain accelerated courses. Additionally, the amendment included the optional assessment for calculating college and career readiness indicator scores but did not describe how a student’s score will be calculated if a student takes both assessments. Simply stating that the numerator in the student score may not exceed 1.0 does not clearly describe how a student’s score is calculated when both assessments are taken. Therefore, we added a recommendation that MDE submit an amendment to the Department explaining that it will apply double weighting to the numerator for students who took and passed certain accelerated courses and describing how it will calculate the college and career readiness indicator score if a student takes both assessments.

In the draft of this report, we recommended that MDE provide support to the four schools that it should have identified for CSI in the fall of 2022. We disagree that MDE cannot provide additional support to the four schools. Title I of the ESEA and Mississippi’s approved State plan require MDE to identify and provide CSI to the lowest performing 5 percent of schools. Because it did not provide support to the four schools, MDE did not comply with Title I and should take action to effect positive change in those schools.

We reevaluated our draft report recommendation that MDE revise its accountability guide so that unadjusted composite scores are used to assign letter grades or submit an amendment requesting to use adjusted and unadjusted composite scores. We confirmed that MDE's "Public School Accountability Standards" states that unadjusted composite scores will be used to assign letter grades and accept MDE's explanation that the error was an oversight. Therefore, we removed the recommendation from this report.

Also in the draft of this report, we recommended that MDE correct the coding in the MSIS so that unadjusted composite scores are used to identify schools for CSI and ensure that all Title I, Part A-funded schools are included on the list used for identifying schools for additional support. We have not verified whether MDE took the corrective actions it described in its comments. However, if implemented as described, the actions would be responsive to the two draft report recommendations. Therefore, we revised the recommendations to state that MDE should provide records to the Department showing that it implemented the corrective actions as described.

### **Finding 3. MDE Provided Funding and Support Services to LEAs with Schools Identified as Needing Additional Support in Accordance with Mississippi's State Plan**

MDE provided funding and additional support to all 236 Mississippi public schools that it identified in the fall of 2022 as needing additional support based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022. MDE's Office of School Improvement is responsible for providing support and oversight to the lowest performing public schools in Mississippi. It provides that support in the form of funding, coaching, and training.

Pursuant to section 1003 of Title I of the ESEA, the Office of School Improvement provided grants to LEAs with schools identified for CSI, TSI, and ATSI in the fall of 2022 using the part of its Title I allocation that it reserved for section 1111(d) school improvement activities. The LEAs were to use the grant funds to support evidence-based interventions to improve student outcomes. MDE prioritized funding to LEAs with schools identified for CSI, providing a grant of \$100,000 to each of those schools. If funding from its Title I set aside remained, MDE provided a grant of \$40,000 to each school identified for TSI and ATSI. It distributed any remaining Title I set aside funds to all LEAs with schools identified for additional support based on the number of students enrolled during the prior school year.

The Office of School Improvement also assigned leadership coaches to LEAs with schools identified for CSI in the fall of 2022. The leadership coaches collaborated with the LEAs and schools to develop, implement, and evaluate school improvement plans. Leadership coaches also made site visits to discuss the leadership and instructional changes that LEAs and schools implemented to improve student outcomes. During their visits, leadership coaches held conferences with school administrators and observed classrooms. After the visit, the leadership coaches completed reports detailing the work performed during their site visits and providing recommendations for improvement. To monitor the work that the leadership coaches performed, the Office of School Improvement received status updates from the leadership coaches, made site visits and held team meetings with the coaches, and reviewed the coaches' site visit reports. The Office of School Improvement evaluated the leadership coaches' performance through surveys of schools identified for CSI and performance evaluations.

Additionally, the Office of School Improvement provided training to LEAs with schools identified for additional support. It provided in-person training events in three different parts of Mississippi to discuss the roles of MDE, LEAs, and schools in the school

improvement process and expectations going forward. Additionally, the Office of School Improvement held an annual statewide meeting for teachers, interventionists, and curriculum directors to discuss methods for improving outcomes for LEAs with schools identified for additional support. Throughout the year, the Office of School Improvement offered other training events on topics such as improving community engagement. It also provided training to principals and assistant principals of schools that were newly identified for CSI in the fall of 2022. Finally, the Office of School Improvement provided technical support as LEAs and schools requested and through videos and training on frequently asked questions. The director of the Office of School Improvement stated that the training used to be recommended. However, MDE has been requiring the training since October 2023.

### **MDE Comments and Our Response**

MDE disagreed with the part of the draft report finding that stated MDE transferred a closed school's CSI designation to a school that received the most students from the closed school. MDE stated that it followed its procedure for school reconfigurations. It did not assign the closed school's CSI designation to the reconfigured school because the reconfiguration occurred at the end of the 3-year identification cycle, the newly reconfigured school did not meet criteria to be identified for CSI in the fall of 2022, and the reconfigured school would have already met exit criteria had it been previously identified for CSI. Therefore, MDE did not implement the draft report recommendation that it provide additional support to the reconfigured school.

We reevaluated the part of the draft report concerning the closed school and removed that part of Finding 3. We also removed the draft report recommendation that MDE provide additional support to the reconfigured school.

## Other Matter. MDE Did Not Take Corrective Actions That Were Responsive to Recommendations Related to the Quality of Graduation Rate Data

MDE did not take corrective actions that were responsive to the Mississippi Office of the State Auditor's (State Auditor) recommendations for ensuring the accuracy and completeness of graduation rate data used in Mississippi's statewide accountability system. Instead, MDE still relies on LEAs to check the accuracy and completeness of their graduation rate data before entering the data in the MSIS.

As part of our audit, we did not assess the reliability of the data that MDE used to implement its statewide accountability system. However, we reviewed prior State Auditor's reports from school years 2013–2014, 2014–2015, and 2015–2016 and learned that they included findings of data errors relevant to graduation rates used in MDE's statewide accountability system. Specifically, the State Auditor found that LEAs had not completed all the appropriate graduation forms. The LEAs also reported that students who had not met graduation requirements had graduated. In all three reports, the State Auditor recommended that MDE establish a policy to ensure that all students meet graduation requirements. It also recommended that LEAs verify that graduation requirements are met before providing diplomas to students.

Graduation rate is one of the largest aspects (approximately 19 percent) of Mississippi's accountability composite score calculation for public schools with a grade 12. Therefore, accurate graduation rate data are essential for implementing MDE's statewide accountability system.

MDE officials told us that LEAs are responsible for implementing corrective actions that are responsive to the State Auditor's recommendations. They also told us that MDE is in the process of modifying the MSIS to allow LEAs to see their data before the system processes them and flags potential errors. The modifications will also provide LEAs with a data quality dashboard showing trends in the data. For example, LEAs will be able to see the year-to-year changes in their accountability data, which will allow them to see how the changes will affect their graduation rates.

While the modifications to the MSIS, as described, should provide LEAs with tools to check their data before submission, they will not provide MDE with reasonable assurance that the risk of graduation rate-related errors like those identified by the State Auditor will be mitigated. MDE will still be relying on the LEAs to accurately enter

graduation rate data into the MSIS. It will not have its own procedures for ensuring that its accountability system is using quality data.

We suggest that MDE discuss with the Office of Elementary and Secondary Education and the State Auditor ways to mitigate the risks that LEAs will enter graduation rate-related data errors in the MSIS.

### **MDE Comments**

MDE did not provide any comments on the other matter.

## Appendix A. Scope and Methodology

Our audit covered MDE’s processes for implementing selected components of Mississippi’s statewide accountability system based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022. The selected components were (1) long-term goals, (2) indicators used to measure student academic achievement and school success, (3) annual meaningful differentiation, and (4) identification of schools needing additional support. Our audit also covered the funding and support services that MDE provided to LEAs with schools identified as needing additional support in the fall of 2022. Additionally, our audit covered MDE’s procedures for ensuring the quality of data used in the accountability system.

To achieve our objective, we first gained an understanding of Title I (including Part A) of the ESEA; the Office of Elementary and Secondary Education’s guidance on submitting amendments to State plans (November 14, 2018); the Office of Elementary and Secondary Education letters waiving accountability requirements for school years 2019–2020 and 2020–2021 (March 27, 2020, and April 21, 2021); and “Standards for Internal Control in the Federal Government” (GAO-13-704G, September 2014). Then, we reviewed the Mississippi State Auditor’s reports on MDE’s MSIS for school years 2013–2014, 2014–2015, and 2015–2016.

To determine whether MDE implemented four of the five components of Mississippi’s statewide accountability system and provided additional support to schools identified for additional support, we reviewed

- Mississippi’s State plan and MDE’s amendments,
- the “Mississippi Succeeds Report Card,”
- MDE’s accountability guide,
- MDE’s calculations of composite scores and assignments of letter grades from the fall of 2022,
- the list of Mississippi public schools that MDE identified for additional support in the fall of 2022 based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022,
- reports on coaching site visits,
- records of training that MDE provided from October 2022 through February 2023, and
- reports on the funding that MDE provided during school year 2022–2023 to LEAs with schools identified in the fall of 2022 as needing additional support.

## **Sampling Methodology**

We used sampling to determine whether MDE used funds reserved pursuant to section 1003 of the ESEA to provide support services to Mississippi public schools identified as needing additional support in the fall of 2022. MDE provided us with a list of 236 public schools that it identified for CSI, TSI, and ATSI based on accountability data for school years 2017–2018, 2018–2019, and 2021–2022. We then selected a nonstatistical random sample of 12 (5 percent) of the 236 schools—4 (13 percent) of the 32 schools identified for CSI, 4 (5 percent) of the 73 schools identified for TSI, and 4 (3 percent) of the 131 schools identified for ATSI. Because funding may only be applied on a per-school basis, our sampling results cannot be projected to the entire population of schools that MDE identified for additional support.

## **Analysis Techniques**

We interviewed MDE employees to gain an understanding of MDE’s processes for implementing Mississippi’s statewide accountability system. We also compared the processes outlined in MDE’s accountability guide to the statewide accountability system described in Mississippi’s approved State plan and amendments. We discussed any differences with MDE officials. Additionally, to ensure that MDE implemented the processes as described, we analyzed MDE’s implementation of four of the five components of the statewide accountability system: long-term goals, indicators of academic achievement and school success, annual meaningful differentiation, and identification of low-performing schools and schools with low-performing student subgroups.

### **Long-Term Goals**

We compared the long-term goals and interim progress measures in the approved State plan to the long-term goals and interim progress measures on the “Mississippi Succeeds Report Card.” We concluded that MDE established long-term goals in accordance with the plan if the long-term goals that MDE used matched those in the plan.

### **Indicators of Student Academic Achievement and School Success**

We compared the indicators in MDE’s accountability guide to Mississippi’s approved State plan to ensure that the indicators in the guide matched the indicators in the plan. We also compared the indicators in MDE’s composite score calculations to the indicators in the plan. We concluded that MDE implemented the indicators of academic achievement and school success in accordance with the plan if the indicators that MDE used to calculate schools’ composite scores matched those in the plan. We discussed any differences with MDE officials.

## **Annual Meaningful Differentiation**

We calculated composite scores for and assigned letter grades to each of Mississippi's 867 public schools for which MDE calculated composite scores following the processes described in Mississippi's approved State plan. We compared the composite scores and letter grades to the composite scores and letter grades that MDE calculated and assigned to each of the schools in the fall of 2022. We concluded that MDE correctly calculated composite scores for and assigned letter grades to each school if our calculation matched MDE's. We discussed any differences with MDE officials.

## **Identification of Low-Performing Public Schools and Schools with Low-Performing Student Subgroups**

We calculated composite scores and used graduation rates based on the description in Mississippi's approved State plan and amendment to create a list of Mississippi public schools that MDE should have identified for CSI. Then, we compared our list to the list of schools that MDE identified for CSI. We concluded that MDE correctly identified schools for CSI if our list matched MDE's. We discussed any differences with MDE officials.

We also compared the processes for identifying schools for CSI, TSI and ATSI described in Mississippi's approved State plan and amendment to the processes described in MDE's CSI and TSI business rules. We concluded that MDE implemented the processes used to identify public schools for CSI, TSI and ATSI in accordance with the plan and amendment if the CSI and TSI business rules matched the processes described in the plan and amendment.

## **Funding and Support Services**

We reviewed MDE's calculations for determining the amount of each grant made using funds reserved pursuant to section 1003 of the ESEA to LEAs with public schools identified as needing additional support in the fall of 2022. We compared the calculated amounts for the 12 schools included in our sample to a report from MDE's accounting system listing the amount of funds provided to each school identified for additional support to ensure that MDE provided the correct amount of additional funding to the schools. We concluded that MDE provided the correct amount of additional funding to the 12 schools if the calculated amount matched the amount shown on the funding report.

We also reviewed MDE's coaching records for evidence that leadership coaches made site visits to all Mississippi public schools identified for CSI in the fall of 2022. Additionally, we reviewed MDE's processes for monitoring the work of the leadership coaches. We concluded that MDE provided coaching support to schools identified for

CSI if MDE's records showed that leadership coaches made site visits to the schools and MDE monitored the work of the leadership coaches.

Additionally, we reviewed attendance records for all 11 training events that MDE held from October 2022 through February 2023. We reviewed the records for evidence that MDE provided training to LEAs with schools that MDE identified as needing additional support in the fall of 2022. We concluded that MDE provided training to LEAs with schools identified as needing additional support if the records showed that MDE held the training events and LEA and school officials attended the events.

Finally, we asked MDE officials about the processes they implemented for ensuring that quality data are used in the statewide accountability system. We also reviewed prior reports that evaluated the quality of the data in MDE's MSIS. We asked MDE about any corrective actions taken to address the recommendations in the prior reports.

### **Use of Computer-Processed Data**

We relied, in part, on MDE's list of Title I, Part A-funded schools and MDE's "Accountability Media" file, which included a list of all public schools in Mississippi to which MDE assigned indicator scores, a composite score, and a letter grade in the fall of 2022. MDE calculated indicator scores using statewide assessment participation rates, assessment results, and graduation rates. We used the data to determine whether MDE implemented its processes for annual meaningful differentiation and identified low-performing public schools in accordance with Mississippi's approved State plan. We used the indicators to recalculate composite scores following the calculation described in the plan.

To assess the reliability of MDE's list of Title I, Part A-funded schools, we compared the public schools listed in the file to the public schools listed in the National Center for Statistics' data file for Mississippi. We identified schools in MDE's list of schools that were not in the National Center for Education Statistics data file. We found that the identification numbers for five schools were incorrect. When we brought the incorrect identification numbers to the attention of MDE officials, they were able to provide us with the correct school identification numbers. Therefore, we concluded that MDE's list of Title I, Part A-funded schools with the updated school identifications numbers was sufficiently reliable for the purposes of our audit.

To assess the reliability of MDE's "Accountability Media" file, we compared the public schools listed in the file to the public schools listed in the National Center for Education Statistics' data file for Mississippi. We did not identify any schools in the National Center for Education Statistics data file that were not in the "Accountability Media" file.

Therefore, we concluded that MDE’s “Accountability Media” file was sufficiently reliable for the purposes of our audit.

## **Compliance with Standards**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We conducted our audit at MDE’s office in Jackson, Mississippi, and our offices from December 2022 through October 2023. We discussed the results of our work with MDE officials on November 6, 2023, and provided them with the draft of this report on December 13, 2023.

## Appendix B. Acronyms and Abbreviations

ATSI	additional targeted support and improvement
accountability guide	“Office of District and School Accountability Process Guide”
CSI	comprehensive support and improvement
Department	U.S. Department of Education
ESEA	Elementary and Secondary Education Act of 1965
MDE	Mississippi Department of Education
MSIS	Mississippi Student Information System
reading	reading or language arts
State Auditor	Mississippi Office of the State Auditor
TSI	targeted support and improvement

# MDE Comments



## MISSISSIPPI DEPARTMENT OF EDUCATION

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In this document, the Mississippi Department of Education (MDE) provides detailed feedback about the findings of the U.S. Department of Education Office of the Inspector General (OIG) draft report, "Mississippi Department of Education's Implementation of Selected Components of Mississippi Statewide Accountability System" (December 13, 2023).

Many of the findings in the report pertain to instances in which the MDE implemented accountability procedures that are said to deviate from the approved state plan. The MDE emphasizes that all changes are **fully compliant with the requirements of ESSA**. Moreover, these changes were not substantial and were implemented in collaboration with stakeholders and technical advisors as part of MDE's commitment to **ongoing monitoring and continuous improvement**. The MDE contends that it is not feasible or reasonable to require states to submit an amendment for any and all changes to the accountability system. The United States Department of Education (ED) could provide guidance to states about the nature of changes that require an amendment; however, such guidance is not available. Therefore, the MDE is compelled to exercise judgment and does so in close collaboration with stakeholders and experts.

Notwithstanding, the MDE has or will adjust procedures or submit all cited changes as amendments to the state plan as detailed below.

### **Finding 2**

#### **MDE Did Not Always Calculate Indicator Scores Used to Measure Student Academic Achievement and School Success in Accordance with Mississippi's State Plan**

The MDE acknowledges it made minor changes to the accountability system, as outlined in the audit report, since the initial September 18, 2017, submission of the ESSA Mississippi State plan. All changes are fully compliant with ESSA. The MDE submitted all changes since September 18, 2017, in its current, pending State plan amendment that MDE initially submitted May 23, 2023.

#### **Student Growth in Reading and Math Proficiency**

The MDE acknowledges it implemented minor changes to the calculation of growth in reading and math performance, as outlined in the audit report, since the initial September 18, 2017, submission of the ESSA Mississippi State plan. The MDE submitted all changes since September 18, 2017, in its current, pending State plan amendment.

#### **Student Growth in English Language Proficiency**

The MDE acknowledges that it did not detail the scaling adjustment for the EL progress measure in the initial submission of the ESSA Mississippi State plan. The MDE included this detail in its current, pending State plan amendment.

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### **Acceleration Performance**

The MDE acknowledges it implemented minor changes to the calculation of acceleration, as outlined in the audit report, since the initial September 18, 2017, submission of the ESSA Mississippi State plan. The MDE increased the weight for successful performance in certain accelerated courses to account for substantial differences in rigor across course types. This change effectively improved the comparison of schools in the acceleration component by better equalizing the measure of performance across different course types. The MDE submitted all changes since September 18, 2017, in its current, pending State plan amendment.

### **College and Career Readiness for High Schools**

The MDE acknowledges that it added the ACT WorkKeys Certificate to the College and Career-Readiness (CCR) component of the accountability system in response to requests made from the Mississippi Legislature and workforce development groups in Mississippi who felt that the incorporation of the ACT WorkKeys in accountability would better position students for entrance into the workforce after high school graduation if they chose that option, rather than pursuing post-secondary studies. The MDE acknowledges that this change has been submitted in the current, pending amendment.

The MDE disagrees with the assertion that the addition of ACT WorkKeys to the component somehow advantages some high schools over others.

Although the ACT and ACT WorkKeys are different assessments, the MDE investigated the relationship between the ACT and ACT WorkKeys to ensure that the rigor of the two measures of post-secondary readiness would be comparable in the CCR component and would not circumvent current requirements. In consultation with Mississippi's national Technical Advisory Committee (TAC), the ACT, and the Accountability Task Force<sup>1</sup>, the MDE determined that an ACT WorkKeys Gold or Platinum certificate would most closely compare with the rigor associated with established performance benchmarks on the ACT assessment in math, reading, and writing. Additionally, students who pursued an industry certification and/or career pathway and earned a Silver ACT WorkKeys certificate were most likely to be prepared for career following high school graduation. Therefore, the MDE selected these requirements for meeting the CCR component.

The Mississippi Legislature provided funding for all schools in the state to offer ACT WorkKeys to students before MDE included it in the CCR component; therefore, all schools have the opportunity to use this option equally.

Additionally, the audit report states that "the amendment does not describe how the college and career-readiness indicator score will be calculated if a student takes both [assessments]...". The MDE disagrees, as the amendment specifies that the numerator in the student score may not exceed 1.0.

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<sup>1</sup> a stakeholder feedback committee consisting primarily of LEA staff from across the state, including, but not limited to Superintendents, Principals, Teachers, Psychometricians, etc.

The MDE submitted all changes since September 18, 2017, in its current, pending State plan amendment.

#### **Science Proficiency for Elementary and Middle Schools**

In 2019, the MDE revised standards and replaced the Mississippi Science Test (MST) with the Mississippi Academic Assessment Program (MAAP) science assessment. The MDE did not submit an amendment to change the name of the assessment in the state plan. This change is included in the current, pending amendment.

#### **MDE Did Not Implement All Aspects of Annual Meaningful Differentiation in Accordance with Mississippi's State Plan**

The MDE acknowledges that it did not include the updated summative rating cuts for high schools in the state plan. The MDE submitted all changes since September 18, 2017, in its current, pending State plan amendment.

The MDE acknowledges that it erroneously used the adjusted composite scores rather than the composite scores. This was an oversight of program staff. The MDE has corrected this error to ensure that unadjusted composite scores are used for nontraditional schools in the identification of CSI schools in the fall of 2023.

#### **MDE Did Not Identify All Public Schools That Were Eligible for CSI and Incorrectly Identified Two Public Schools for CSI**

The MDE acknowledges that the use of adjusted composite scores affected the identification of the bottom 5%, but it did not remove nontraditional schools from the list of schools eligible to be identified for CSI. As stated above, the MDE has taken action to ensure that only unadjusted composite scores were used for nontraditional schools in the identification of CSI schools in the fall of 2023.

The MDE also acknowledges that the source listing of Title I, Part A schools for school year 2021-2022 contained incorrect school identification numbers, which resulted in one school in the bottom 5% of schools not being identified for CSI. The MDE has implemented an additional review step to evaluate the Title I, Part A list and ensure that all school identification numbers on the Title I, Part A listing are accurate. The MDE reviewed the list for the 2022-2023 school year and made corrections before it assigned identifications in the fall of 2023.

#### **Recommendations**

2.1 The MDE will submit all changes, regardless of significance, to ED prior to implementation.

2.2 The MDE implemented the 2021-2022 school year MDE accountability cycle in the fall of 2022. The MDE determined that the four (4) schools referenced had not met identification criteria based on the review process and MDE did not assign an identification.

The MDE has since implemented the 2022-2023 accountability cycle for support and improvement in the fall of 2023. The four (4) schools would not receive support and improvement under the

most current cycle unless identified. Because only identified schools within each identification cycle receive support, the MDE is unable address the recommendation as directed.

2.3 The Public School Accountability Standards already includes the requested language. The use of adjusted composite scores was an oversight of program staff.

2.4 The MDE has made this correction and applied it in the most recent identification of schools.

2.5 The MDE has complied with this recommendation in the most recent identification of schools.

### **Finding 3**

The MDE disagrees with this finding. The MDE used an established procedure to address what occurs when schools reconfigure. The CSI school in question closed at the end of the 2021-2022 school year. Students who would have attended the school during the 2022-2023 school year were reassigned to two existing schools within the district. The school that received the majority of the students from the closed school was reviewed for CSI designation. The MDE determined, upon review, not to assign the identification to the reconfigured school based on the following rationale: 1) the reconfiguration took place at the end of the 3-year identification cycle, and 2) the newly configured school did not meet criteria to be identified and would already have met exit criteria at the end of the 3-year cycle, had it been previously identified. The MDE maintains that it made the appropriate determination based on the factors noted.

#### Recommendation

3.1 The MDE cannot identify and provide supports to the school in question, because the school no longer exists, and because the reconfigured school did not meet subsequent CSI identification criteria to be eligible to receive support.