

MEMORANDUM

VIA Mail and Email

TO: **Dr. Toriano Holloway, Superintendent
Vicksburg-Warren School District (7500)**

FROM: Jo Ann Malone, Ed.D., Associate State Superintendent
Office of Accreditation

DATE: December 5, 2024

Assigned Accreditation Status: **PROBATION**

On December 5, 2024, the Commission on School Accreditation (CSA) assigned your school district the above listed status for school year 2024-2025. The Commission based their decision on the information on the enclosed 2023-2024 Accreditation Record Summary in accordance with current accreditation policies 2.1, 2.2, and 2.3, as published in the *Mississippi Public School Accountability Standards, 2024*.

As stated in Accreditation Policy 2.5, an assigned district accreditation status may remain unchanged during that school year except in those cases where verified noncompliance with financial standards, the testing standard, continued noncompliance with federal regulations, or reporting false information may downgrade a status immediately. When the district has verified correction of deficiencies in meeting all process standards previously cited as deficiencies on the district's Accreditation Record Summary, the accreditation status will be upgraded. Action of the Commission is required in either case.

In accordance with Miss. Code Ann. § 37-17-6(10)(a)-(e), as amended, each district assigned a Probation accreditation status shall develop a Corrective Action Plan (CAP) within sixty (60) days. The deadline to submit the CAP to MDE's Office of Accreditation is **February 5, 2025**. MDE staff will review CAPs and submit approved CAPs to the State Board of Education (SBE) for approval. The CAP must stipulate what will be done to remove the deficiencies, including the timeline required to correct the deficiencies on record, and be approved by the local school board.

In establishing the period to resolve the deficiencies on record, the decision of the SBE shall be final. If the corrective actions are not taken by the local school district or if the deficiencies are not removed by the end of the established timeline, the district may be subject to the withdrawal of its accreditation, in accordance with the state law and the state board policy.

Each deficient standard is to be addressed and every section completed for the specified deficiency. To ensure that we provide the SBE with CAPs in a consistent, easy-to-read format, a fillable PDF form for each applicable process standard will be emailed to you. When completing the fillable PDF form, the following guidelines shall be used:

- Corrective Action Plan PDF (Electronic) Form provided shall be used and original submitted to the Office of Accreditation;
- Do not use color or shading in the form;
- Do not list names of employees, only positions; and
- Specify a timeline for each corrective action.

Additionally, the current superintendent must sign indicating approval of the CAP and all CAPs must be board approved and include the board chair's signature. The district may create a customized cover sheet for the required signatures.

If a deficiency is listed in the District's Accreditation Record Summary as "current/pending" it should not be addressed in the Corrective Action Plan.

Failure to remove identified deficiencies in accordance with the established timeline may result in a recommendation to downgrade a district's accreditation status to ACCREDITED-WITHDRAWN when the Commission on School Accreditation assigns district statuses in the Fall of 2025.

The MDE is aware that many districts have new leadership in place for the 2024-2025 school year who may be unfamiliar with the Corrective Action Plan (CAP) process. Therefore, to assist district personnel with questions about this process, the Office of Accreditation will host Virtual Office Hour on **Monday, December 16, 2024**, at 9:00 a.m. During this hour, MDE staff will be available to provide guidance and answer any questions you may have about your district's CAP. Please contact Shulawnda B. Johnson with the Office of Accreditation for the link to join on the date of your choice. In the meantime, if you have any questions or need anything, you may reach out to Shulawnda B. Johnson at 601.359.1314 or via email at sjohnson@mdek12.org.

Enclosure

**Mississippi Department of Education
Office of Accountability
Office of Accreditation**

Accreditation Record Summary

Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
1.2	Vicksburg Warren School District (7500-000) DISTRECORDS The district self reported violation of process standard 1.2. Standard 1.2 - School board policies that comply with state and federal statutes, rules, and regulations serve as the basis of operation for the district, and current copies (print or electronic) of school board policies are published and available for public review. Violation - The school failed to follow the district's policy(ies) regarding graduation requirements. A letter of warning was issued.	08/10/2023	Current/Pending
2	Vicksburg Warren School District (7500-000) PERSONNELRPT The school district is noncompliant with standard 2.0 based on the 2023-2024 personnel edit report. Standard 2.0 All professional positions are required to be filled by licensed staff that are properly endorsed as required by state law. Violation: Professional Certificate Not On File The violation will remain on record until cleared by the Office of Accreditation.	08/07/2024	Current
2.2	Vicksburg Warren School District (7500-000) PERSONNELRPT The school district is noncompliant with standard 2.2 based on the 2023-2024 personnel edit report. Standard 2.2: With the exception of academic core subjects, the professional staff in each school is comprised of no more than 5% of Full Time Equivalent (FTE) units working outside the area or areas of endorsement. Assistant principals and administrative interns who are not properly endorsed may be included in the 5% FTE working outside their area of endorsement, provided that they do not act in the place of the principal. Violation: Teachers Not Properly Certified The violation will remain on record until cleared by the Office of Accreditation.	08/07/2024	Current
4	Vicksburg Warren School District (7500-000) DISTRECORDS The District is noncompliant with Standard 4 based on the audit report for the fiscal year ending June 30, 2019. The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the	10/09/2020	Current

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Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	district's fiscal year. {MS Code 7-7-211(e)}		
	Violation- The school district did not submit their fiscal year audit report by the September 30, 2020 deadline.		
	Remains on file until cleared by the Office of Internal Audit.		
4	Vicksburg Warren School District (7500-000) DISTRECORDS	10/05/2021	Current
	The district is noncompliant with Standard 4.0 based on the FY2020 audit report. Standard 4.0 – The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district's fiscal year. {MS Code 7-7-211(e)} (7 Miss. Admin. Code Pt. 3, Ch. 10, R. 10.1) (2 C.F.R. Part 200)		
	Violation – The school district did not submit the FY 2020 audit report to the FAC by the deadline.		
	The violation will remain on record until cleared by the Office of Internal Audit.		
4	Vicksburg Warren School District (7500-000) DISTRECORDS	10/31/2022	Current
	The district is noncompliant with Standard 4.0 based on the FY2021 audit report. Standard 4.0 – The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district's fiscal year.		
	Violation – The school district did not submit the FY 2021 audit report to the FAC by the deadline.		
	The violation will remain on record until cleared by the Office of Internal Audit.		
4	Vicksburg Warren School District (7500-000) DISTRECORDS	05/09/2023	Current/Pending
	The district is noncompliant with Standard 4.0 for the FY2022 Audit Report. Standard 4.0 – The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district's fiscal year.		
	Violation – The district failed to submit the FY 2022 audit reports to the Federal Audit Clearinghouse by the deadline.		
	The violation will remain on record until cleared by the Office of Internal Audit.		

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Accreditation Record Summary

Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
4	<p>*****The State Board of Education voted June 15,2023 to hold districts harmless for the SY22-23 violation of Process Standard 4 for failure to meet the March 31, 2023 deadline for FY2022 audits. Any previous violations on record for failure to meet the deadlines established by the Office of the State Auditor will continue to apply and accumulate toward the district’s cumulative record until cleared by the Office of the State Auditor.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.0 based on the FY2023 audit report. Standard 4.0 – The local school board obtains an annual financial audit of the school district, as conducted under the guidelines of the Office of the State Auditor, no later than nine months after the end of the district’s fiscal year.</p> <p>Violation – The school district did not submit the FY 2023 audit report to the FAC by the deadline.</p> <p>Conclusion – Four (4) or more consecutive violations of Process Standard 4.0 have been verified by our office. Therefore, in accordance with Appendix H of the Mississippi Public School Accountability Standards, 2023, a citation of noncompliance has been placed on the district’s Accreditation Record Summary. The deficiency reported will remain on record until the district has successfully demonstrated compliance with financial accountability requirements and cleared the violation.</p> <p>Although the State Board of Education voted on June 15, 2023, to hold districts harmless for the SY 22-23 violation of Process Standard 4.0 for failure to meet the March 31, 2023, deadline for FY 2022 audits, any previous violations on record for failure to meet the deadlines established by the federal government continued to apply and accumulate toward the district’s cumulative record until cleared by the Bureau of Internal Audit. Our records indicate that the district has five (5) consecutive violations. Therefore, when annual accreditation statuses are assigned in the Fall, the citation(s) will be reflected in district’s accreditation status, and the district will be required to develop a corrective action plan to address the deficiencies. Additional information will be provided in the Fall.</p> <p>The violation will remain on record until cleared by the Office of Internal Audit.</p>	06/14/2024	Current
4.1	<p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.1 based on the FY2019 audit report. Standard 4.1 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records.</p> <p>Violation – Per Finding #2019-004, the following items were noted while testing capital assets:</p> <ul style="list-style-type: none"> • The district did not have a reconciled total of construction items that should have been capitalized. • The district failed to remove one asset totaling \$1,620,334 from construction in progress and add to 	12/07/2021	Current

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Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	building improvements upon completion of the project resulting in an understatement in depreciable assets and depreciation. Conversion audit adjustments were proposed and accepted by the district to correct construction in progress and depreciation.		
4.1	<p>The violation will remain on record until cleared by the Office of Internal Audit.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.1 based on the FY2020 audit report. Standard 4.1 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records. {Miss. Code Ann. § 37-17-6(18)}</p> <p>Violation – Per Finding # 2020-001 (Condition #4), during the auditor’s testing of capital assets, it was noted that the district is not effectively tracking and accounting for ongoing construction projects, as evidenced by the audit adjustments for retainage on construction contracts that had not been accrued.</p>	06/30/2022	Current
4.1	<p>The violation will remain on record until cleared by the office of Internal Audit.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.1 based on the FY21 audit report. Standard 4.1 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records.</p> <p>Violation – Per Finding # 2021-001 (Condition #4), during the auditor’s testing of capital assets, it was noted that the district is not effectively tracking and accounting for ongoing construction projects.</p>	02/24/2023	Current
4.1	<p>The violation will remain on record until cleared by the Office of Internal Audit.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with standard 4.1 based on the FY2022 audit report. Standard 4.1 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, indicates a fixed asset system of accountability that provides verification of fixed assets and fixed assets records. {Miss. Code Ann. § 37-17-6(18)}</p> <p>Violation – Per Finding #2022-001 (Condition #4), during testing of capital assets, the auditor noted that the district is not effectively tracking and accounting for ongoing</p>	09/06/2023	Current

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Accreditation Record Summary

Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	construction projects.		
4.6	<p>The violation will remain on record until cleared by the Office of Internal Audit. This was the districts 4th consecutive violation.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.6 based on the FY2019 audit report. Standard 4.6 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MS Department of Education by the fifteenth day of October, each year.</p> <p>Violation – Per Finding #2019-001, the district failed to accrue construction contracts payable and retainage payable on five invoices which totaled \$2,830,932, which resulted in the district’s financial statements to be materially misstated. Audit adjustments were proposed and accepted by the district to correct this error.</p> <p>Violation – Per Finding #2019-002, during the testing of internal controls over bank reconciliations, the CPA found that the district’s reconciliation for the District Maintenance, Accounts Payable Clearing and Payroll Clearing funds were not reconciled to the general ledger at the beginning of the audit. This resulted in the district hiring a CPA firm to assist with the bank reconciliations. Failure to prepare accurate and timely bank reconciliations could lead to misappropriation of assets that go undetected by management.</p> <p>Violation – Per Finding #2019-004, construction in progress items were not being reconciled monthly.</p> <p>Violation – Per Finding #2019-005, the district failed to record donated commodities revenue and related expenditures for the proper amount resulting in an understatement of revenue and expenditures of \$29,505 in the governmental funds for the year ended June 30, 2019.</p> <p>The violation will remain on record until cleared by the Office of Internal Audit.</p>	12/07/2021	Current
4.6	<p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with Standard 4.6 based on the FY2020 audit report. Standard 4.6 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MS Department of Education by the fifteenth day of October, each year, in accordance with state law and/or the State Board of</p>	06/30/2022	Current

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Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	Education. {		
	Violation – Per Finding #2020-001 (Condition #1), the auditor noted the bank reconciliations were not being performed timely or accurately throughout the year, resulting in material adjustments by management after the close of the fiscal year.		
	Violation – Per Finding #2020-001 (Condition #2), during the auditor’s testing of cash, it was noted that there were material variances with amounts reported in the financial statements. The investment statements had not been reconciled, resulting in transactions not being recorded in the financial statements. This was corrected by an audit adjustment that resulted in an approximate decrease in ending fund balance of \$9,000,000.		
	Violation – Per Finding #2020-001 (Condition #3), during the auditor’s search for unrecorded liabilities, it was noted that multiple application for payments and retainage on construction contracts that had not been accrued. This was corrected by audit adjustment that resulted in an approximate decrease in ending fund balance of \$10,300,000.		

The violation will remain on record until cleared by the Office of Internal Audit.

4.6 Vicksburg Warren School District (7500-000) 02/24/2023 Current
DISTRECORDS

The district is noncompliant with Standard 4.6 based on the FY21 audit report.

Standard 4.6 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MS Department of Education by the fifteenth day of October, each year, in accordance with state law and/or the State Board of Education.

Violation – Per Finding #2021-001 (Condition #1), the auditor noted the bank reconciliations were not being performed timely or accurately throughout the year, resulting in material adjustments by management after the close of the fiscal year.

Violation – Per Finding #2021-001 (Condition #2), during the auditor’s testing of cash with fiscal agents and the investments balance of unspent bond proceeds, it was noted that there were material variances with amounts reported in the financial statements. The investment statements had not been reconciled, resulting in transactions not being recorded in the financial statements.

Violation – Per Finding #2021-001 (Condition #3), during the auditor’s search for unrecorded liabilities, it was noted that application for payments and retainage on construction contracts had not been accrued. It was also noted that an accurate detail listing of claims payable was not being properly maintained and resulted in numerous revisions made.

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Accreditation Record Summary

Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
4.6	<p>The violation will remain on record until cleared by the Office of Internal Audit.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district is noncompliant with standard 4.6 based on the FY2022 audit report. Standard 4.6 – The most recent annual financial audit report of the school district, as conducted under the guidelines of the Office of the State Auditor, verifies the accuracy and timely compilation and reporting of all financial data, including the year-end data provided through the Financial Exchange Transfer System (FETS), required for submission to the MS Department of Education by the fifteenth day of October, each year, in accordance with state law and/or the State Board of Education. {Miss. Code Ann. § 37-37-7(2)(e), § 37-61-21(2), and § 37-37-13}</p> <p>Violation – Per Finding #2022-001 (Condition #1), during testing, the auditor noted bank reconciliations were not being performed timely or accurately throughout the year, resulting in material adjustments by management after the close of the fiscal year. Failure to prepare accurate and timely bank reconciliations could lead to misappropriation of assets that go undetected by management.</p> <p>Violation – Per Finding #2022-001 (Condition #2), during testing of the cash with fiscal agents and the investment balances, the auditor noted cash with fiscal agents and investment statements had not been reconciled, resulting in transactions not being recorded in the financial statements.</p> <p>Violation – Per Finding #2022-001 (Condition #3), during testing of unrecorded liabilities, the auditor noted that application for payments and retainage on construction contracts had not been accrued. Additionally, an accurate detail listing of claims payable was not being properly maintained and resulted in numerous revisions being made.</p>	09/06/2023	Current
14	<p>The violation will remain on record until cleared by the Office of Internal Audit. This was the districts 4th consecutive violation.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district self reported a violation of process standard 14.</p> <p>Standard 14- The school district requires each student, in order to receive a high school diploma, to have met the requirements established by its local board of education and by the State Board of Education</p> <p>Violation - The school failed to require each student to meet the requirements established by its local board of education and by the State Board of Education before receiving a high school diploma.</p> <p>A letter of warning was issued.</p>	08/10/2023	Current/Pending
14.1	<p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p>	08/10/2023	Current/Pending

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Accreditation Record Summary

Vicksburg Warren School District (7500)

Standard	Deficiency Source & Description	Date Entered on Record	Impact on Accred. Level
	<p>The district self reported a violation of process standard 14.1.</p> <p>Standard 14.1 - Each student receiving a standard high school diploma has earned the minimum number of Carnegie units as specified in Appendix A. (See Appendix A) (Miss. Admin. Code 7- 3: 28.2 and 28.3, State Board Policy Chapter 28, Rules 28.2 and 28.3.) Students receiving a standard diploma shall select from graduation pathways as specified by the local school district's graduation requirements, which must include the diploma endorsement options outlined in Process Standards 14.1.4, 14.1.5, and 14.1.6. Diploma endorsement options shall be required of all school districts effective with the incoming ninth graders of 2019-2020. Prior cohorts of students shall be eligible to earn endorsement(s) if all applicable requirements are met.</p> <p>Violation - The school failed to ensure students earned the Carnegie Unit credits specified in Appendix A required for graduation before awarding diplomas.</p>		
14.5	<p>A letter of warning was issued.</p> <p>Vicksburg Warren School District (7500-000)</p> <p>DISTRECORDS</p> <p>The district self reported a violation of process standard 14.5.</p> <p>Standard 14.5 - The student who fails to meet the graduation requirements is not permitted to participate in the graduation exercises.</p> <p>Violation - The school failed to ensure students met the graduation requirements before allowing the students to participate in the graduation exercise.</p> <p>A letter of warning was issued.</p>	08/10/2023	Current/Pending

Public

of Accred Record Summaries Reported: **19**

Accreditation Record Summary

End of Accreditation Record Summary

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