

By: Representative Currie

To: Education

HOUSE BILL NO. 859

1 AN ACT TO AMEND SECTIONS 7-7-211, 29-9-13 AND 29-9-17,  
 2 MISSISSIPPI CODE OF 1972, TO PROVIDE AN EXEMPTION TO PUBLIC  
 3 SPECIAL PURPOSE SCHOOLS FROM CERTAIN AUDIT REQUIREMENTS OF THE  
 4 OFFICE OF THE STATE AUDITOR REGARDING THE PENALTIES IMPOSED FOR  
 5 FAILURE OF STATE AGENCIES TO INVENTORY AND PROTECT THE WIRELESS  
 6 COMMUNICATION DEVICES, EQUIPMENT AND TECHNOLOGY PROCURED BY SUCH  
 7 SCHOOLS AND ISSUED TO STUDENTS, FACULTY AND STAFF FOR THE  
 8 IMPLEMENTATION AND SUPPORT THE SCHOOL DISTANCE LEARNING PROGRAMS  
 9 AND 1:1 INSTRUCTION; TO BRING FORWARD SECTION 37-68-1, 37-68-3,  
 10 37-68-5, 37-68-7, 37-68-9, 37-68-11, 37-68-13 AND 37-68-15,  
 11 MISSISSIPPI CODE OF 1972, WHICH ARE PROVISIONS ESTABLISHING THE  
 12 "EQUITY IN DISTANCE LEARNING ACT," FOR PURPOSES OF POSSIBLE  
 13 AMENDMENTS; AND FOR RELATED PURPOSES.

14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

15 **SECTION 1.** Section 7-7-211, Mississippi Code of 1972, is  
 16 amended as follows:

17 7-7-211. The department shall have the power and it shall be  
 18 its duty:

19 (a) To identify and define for all public offices of  
 20 the state and its subdivisions generally accepted accounting  
 21 principles or other accounting principles as promulgated by  
 22 nationally recognized professional organizations and to consult



23 with the State Fiscal Officer in the prescription and  
24 implementation of accounting rules and regulations;

25 (b) To provide best practices, for all public offices  
26 of regional and local subdivisions of the state, systems of  
27 accounting, budgeting and reporting financial facts relating to  
28 said offices in conformity with legal requirements and with  
29 generally accepted accounting principles or other accounting  
30 principles as promulgated by nationally recognized professional  
31 organizations; to assist such subdivisions in need of assistance  
32 in the installation of such systems; to revise such systems when  
33 deemed necessary, and to report to the Legislature at periodic  
34 times the extent to which each office is maintaining such systems,  
35 along with such recommendations to the Legislature for improvement  
36 as seem desirable;

37 (c) To study and analyze existing managerial policies,  
38 methods, procedures, duties and services of the various state  
39 departments and institutions upon written request of the Governor,  
40 the Legislature or any committee or other body empowered by the  
41 Legislature to make such request to determine whether and where  
42 operations can be eliminated, combined, simplified and improved;

43 (d) To postaudit each year and, when deemed necessary,  
44 preaudit and investigate the financial affairs of the departments,  
45 institutions, boards, commissions, or other agencies of state  
46 government, as part of the publication of a comprehensive annual  
47 financial report for the State of Mississippi, or as deemed



48 necessary by the State Auditor. In complying with the  
49 requirements of this paragraph, the department shall have the  
50 authority to conduct all necessary audit procedures on an interim  
51 and year-end basis;

52 (e) To postaudit and, when deemed necessary, preaudit  
53 and investigate separately the financial affairs of (i) the  
54 offices, boards and commissions of county governments and any  
55 departments and institutions thereof and therein; (ii) public  
56 school districts, departments of education and junior college  
57 districts; and (iii) any other local offices or agencies which  
58 share revenues derived from taxes or fees imposed by the State  
59 Legislature or receive grants from revenues collected by  
60 governmental divisions of the state; the cost of such audits,  
61 investigations or other services to be paid as follows: Such part  
62 shall be paid by the state from appropriations made by the  
63 Legislature for the operation of the State Department of Audit as  
64 may exceed the sum of Thirty-five Dollars (\$35.00) per man-hour  
65 for the services of each staff person engaged in performing the  
66 audit or other service plus the actual cost of any independent  
67 specialist firm contracted by the State Auditor to assist in the  
68 performance of the audit, which sum shall be paid by the county,  
69 district, department, institution or other agency audited out of  
70 its general fund or any other available funds from which such  
71 payment is not prohibited by law. Costs paid for independent  
72 specialists or firms contracted by the State Auditor shall be paid



73 by the audited entity through the State Auditor to the specialist  
74 or firm conducting the postaudit.

75 Each school district in the state shall have its financial  
76 records audited annually, at the end of each fiscal year, either  
77 by the State Auditor or by a certified public accountant approved  
78 by the State Auditor. Beginning with the audits of fiscal year  
79 2010 activity, no certified public accountant shall be selected to  
80 perform the annual audit of a school district who has audited that  
81 district for three (3) or more consecutive years previously.  
82 Certified public accountants shall be selected in a manner  
83 determined by the State Auditor. The school district shall have  
84 the responsibility to pay for the audit, including the review by  
85 the State Auditor of audits performed by certified public  
86 accountants;

87 (f) To postaudit and, when deemed necessary, preaudit  
88 and investigate the financial affairs of the levee boards;  
89 agencies created by the Legislature or by executive order of the  
90 Governor; profit or nonprofit business entities administering  
91 programs financed by funds flowing through the State Treasury or  
92 through any of the agencies of the state, or its subdivisions; and  
93 all other public bodies supported by funds derived in part or  
94 wholly from public funds, except municipalities which annually  
95 submit an audit prepared by a qualified certified public  
96 accountant using methods and procedures prescribed by the  
97 department;



98                   (g) Except as otherwise provided in Section 29-9-13,  
99 29-9-17 and to make written demand, when necessary, for the  
100 recovery of any amounts representing public funds improperly  
101 withheld, misappropriated and/or otherwise illegally expended by  
102 an officer, employee or administrative body of any state, county  
103 or other public office, and/or for the recovery of the value of  
104 any public property disposed of in an unlawful manner by a public  
105 officer, employee or administrative body, such demands to be made  
106 (i) upon the person or persons liable for such amounts and upon  
107 the surety on official bond thereof, and/or (ii) upon any  
108 individual, partnership, corporation or association to whom the  
109 illegal expenditure was made or with whom the unlawful disposition  
110 of public property was made, if such individual, partnership,  
111 corporation or association knew or had reason to know through the  
112 exercising of reasonable diligence that the expenditure was  
113 illegal or the disposition unlawful. Such demand shall be  
114 premised on competent evidence, which shall include at least one  
115 (1) of the following: (i) sworn statements, (ii) written  
116 documentation, (iii) physical evidence, or (iv) reports and  
117 findings of government or other law enforcement agencies. Other  
118 provisions notwithstanding, a demand letter issued pursuant to  
119 this paragraph shall remain confidential by the State Auditor  
120 until the individual against whom the demand letter is being filed  
121 has been served with a copy of such demand letter. If, however,  
122 such individual cannot be notified within fifteen (15) days using



123 reasonable means and due diligence, such notification shall be  
124 made to the individual's bonding company, if he or she is bonded.  
125 Each such demand shall be paid into the proper treasury of the  
126 state, county or other public body through the office of the  
127 department in the amount demanded within thirty (30) days from the  
128 date thereof, together with interest thereon in the sum of one  
129 percent (1%) per month from the date such amount or amounts were  
130 improperly withheld, misappropriated and/or otherwise illegally  
131 expended. In the event, however, such person or persons or such  
132 surety shall refuse, neglect or otherwise fail to pay the amount  
133 demanded and the interest due thereon within the allotted thirty  
134 (30) days, the State Auditor shall have the authority and it shall  
135 be his duty to institute suit, and the Attorney General shall  
136 prosecute the same in any court of the state to the end that there  
137 shall be recovered the total of such amounts from the person or  
138 persons and surety on official bond named therein; and the amounts  
139 so recovered shall be paid into the proper treasury of the state,  
140 county or other public body through the State Auditor. In any  
141 case where written demand is issued to a surety on the official  
142 bond of such person or persons and the surety refuses, neglects or  
143 otherwise fails within one hundred twenty (120) days to either pay  
144 the amount demanded and the interest due thereon or to give the  
145 State Auditor a written response with specific reasons for  
146 nonpayment, then the surety shall be subject to a civil penalty in  
147 an amount of twelve percent (12%) of the bond, not to exceed Ten



148 Thousand Dollars (\$10,000.00), to be deposited into the State  
149 General Fund;

150 (h) To investigate any alleged or suspected violation  
151 of the laws of the state by any officer or employee of the state,  
152 county or other public office in the purchase, sale or the use of  
153 any supplies, services, equipment or other property belonging  
154 thereto; and in such investigation to do any and all things  
155 necessary to procure evidence sufficient either to prove or  
156 disprove the existence of such alleged or suspected violations.  
157 The \* \* \* Division of Investigation of the State Department of  
158 Audit may investigate, for the purpose of prosecution, any  
159 suspected criminal violation of the provisions of this chapter.  
160 For the purpose of administration and enforcement of this chapter,  
161 the enforcement employees of the \* \* \* Division of Investigation  
162 of the State Department of Audit have the powers of a law  
163 enforcement officer of this state, and shall be empowered to make  
164 arrests and to serve and execute search warrants and other valid  
165 legal process anywhere within the State of Mississippi. All  
166 enforcement employees of the \* \* \* Division of Investigation of  
167 the State Department of Audit hired on or after July 1, 1993,  
168 shall be required to complete the Law Enforcement Officers  
169 Training Program and shall meet the standards of the program;  
170 (i) To issue subpoenas, with the approval of, and  
171 returnable to, a judge of a chancery or circuit court, in termtime  
172 or in vacation, to examine the records, documents or other



173 evidence of persons, firms, corporations or any other entities  
174 insofar as such records, documents or other evidence relate to  
175 dealings with any state, county or other public entity. The  
176 circuit or chancery judge must serve the county in which the  
177 records, documents or other evidence is located; or where all or  
178 part of the transaction or transactions occurred which are the  
179 subject of the subpoena;

180 (j) In any instances in which the State Auditor is or  
181 shall be authorized or required to examine or audit, whether  
182 preaudit or postaudit, any books, ledgers, accounts or other  
183 records of the affairs of any public hospital owned or owned and  
184 operated by one or more political subdivisions or parts thereof or  
185 any combination thereof, or any school district, including  
186 activity funds thereof, it shall be sufficient compliance  
187 therewith, in the discretion of the State Auditor, that such  
188 examination or audit be made from the report of any audit or other  
189 examination certified by a certified public accountant and  
190 prepared by or under the supervision of such certified public  
191 accountant. Such audits shall be made in accordance with  
192 generally accepted standards of auditing, with the use of an audit  
193 program prepared by the State Auditor, and final reports of such  
194 audits shall conform to the format prescribed by the State  
195 Auditor. All files, working papers, notes, correspondence and all  
196 other data compiled during the course of the audit shall be  
197 available, without cost, to the State Auditor for examination and





198 abstracting during the normal business hours of any business day.  
199 The expense of such certified reports shall be borne by the  
200 respective hospital, or any available school district funds other  
201 than minimum program funds, subject to examination or audit. The  
202 State Auditor shall not be bound by such certified reports and  
203 may, in his or their discretion, conduct such examination or audit  
204 from the books, ledgers, accounts or other records involved as may  
205 be appropriate and authorized by law;

206           (k) The State Auditor shall have the authority to  
207 contract with qualified public accounting firms to perform  
208 selected audits required in paragraphs (d), (e), (f) and (j) of  
209 this section, if funds are made available for such contracts by  
210 the Legislature, or if funds are available from the governmental  
211 entity covered by paragraphs (d), (e), (f) and (j). Such audits  
212 shall be made in accordance with generally accepted standards of  
213 auditing. All files, working papers, notes, correspondence and  
214 all other data compiled during the course of the audit shall be  
215 available, without cost, to the State Auditor for examination and  
216 abstracting during the normal business hours of any business day;

217           (l) The State Auditor shall have the authority to  
218 establish training courses and programs for the personnel of the  
219 various state and local governmental entities under the  
220 jurisdiction of the Office of the State Auditor. The training  
221 courses and programs shall include, but not be limited to, topics  
222 on internal control of funds, property and equipment control and



223 inventory, governmental accounting and financial reporting, and  
224 internal auditing. The State Auditor is authorized to charge a  
225 fee from the participants of these courses and programs, which fee  
226 shall be deposited into the Department of Audit Special Fund.  
227 State and local governmental entities are authorized to pay such  
228 fee and any travel expenses out of their general funds or any  
229 other available funds from which such payment is not prohibited by  
230 law;

231 (m) Upon written request by the Governor or any member  
232 of the State Legislature, the State Auditor may audit any state  
233 funds and/or state and federal funds received by any nonprofit  
234 corporation incorporated under the laws of this state;

235 (n) To conduct performance audits of personal or  
236 professional service contracts by state agencies on a random  
237 sampling basis, or upon request of the State Personal Service  
238 Contract Review Board under Section 25-9-120(3);

239 (o) At the discretion of the State Auditor, the Auditor  
240 may conduct risk assessments, as well as performance and  
241 compliance audits based on Generally Accepted Government Auditing  
242 Standards (GAGAS) of any state-funded economic development program  
243 authorized under Title 57, Mississippi Code of 1972. After risk  
244 assessments or program audits, the State Auditor may conduct  
245 audits of those projects deemed high-risk, specifically as they  
246 identify any potential wrongdoing or noncompliance based on  
247 objectives of the economic development program. The Auditor is



248 granted authority to gather, audit and review data and information  
249 from the Mississippi Development Authority or any of its agents,  
250 the Department of Revenue, and when necessary under this  
251 paragraph, the recipient business or businesses or any other  
252 private, public or nonprofit entity with information relevant to  
253 the audit project. The maximum amount the State Auditor may bill  
254 the oversight agency under this paragraph in any fiscal year is  
255 One Hundred Thousand Dollars (\$100,000.00), based on reasonable  
256 and necessary expenses;

257 (p) To review and approve any independent auditor  
258 selected by the Mississippi Lottery Corporation in accordance with  
259 Section 27-115-89, to conduct an annual audit of the corporation;  
260 and

261 (q) To conduct audits or investigations of the  
262 Mississippi Lottery Corporation if in the opinion of the State  
263 Auditor conditions justify such audits or investigations.

264 **SECTION 2.** Section 29-9-13, Mississippi Code of 1972, is  
265 amended as follows:

266 29-9-13. (1) Except as otherwise provided in subsection (2)  
267 representatives of the State Auditor's office under the direction  
268 of the State Auditor, in making regular audits of the different  
269 state agencies, shall make a check or physical audit of the actual  
270 items or properties shown on their inventories and related  
271 records. Each state agency, the Secretary of the Senate, and the  
272 Clerk of the House of Representatives, when requested to do so,



273 shall furnish a competent person or persons to assist in this  
274 check or physical audit. The auditor shall keep his records  
275 current at all times and shall report to the agency concerned and  
276 the general status of the inventory involved, on the completion of  
277 each audit.

278 (2) (a) The provision of this subsection shall not apply to  
279 any wireless communications devices, equipment or technology  
280 procured by any public school, public charter school, or public  
281 special purpose schools created under Section 43-5-1 et seq.,  
282 Section 37-139-1 et seq., and Section 37-140-1 et seq., in  
283 compliance with the provisions of the "Equity in Distance Learning  
284 Act," established under Section 37-68-1 et seq., which are issued  
285 to and remain in the possession of the students of issuance  
286 enrolled therein for the purpose of implementing and supporting  
287 distance learning and facilitating remote instruction.

288 (b) To be eligible for exemption under this section,  
289 each public special purpose school shall compile and maintain an  
290 inventory list of all devices purchased and issued to students,  
291 teachers and administrators and other staff, as well as any  
292 supporting technology or equipment used to support the school's  
293 distance learning plan. Additionally, each public special purpose  
294 school shall adopt a responsible use policy, which:

295 (i) Addresses the use of devices and other  
296 technology purchased under this grant program;



297 (ii) Includes a provision requiring students,  
298 parents or guardians, teachers, administrators and other staff to  
299 agree in writing to the provisions in the policy;

300 (iii) Includes authority to assess fines for  
301 intentional loss or damage to devices; and

302 (iv) Includes a provision acknowledging that the  
303 school shall assume the control of ownership and liability for  
304 personal devices and other equipment purchased in compliance with  
305 "Equity in Distance Learning Act" or the offering of 1:1  
306 instruction until the personal device or other equipment:

307 1. No longer serves the school or related  
308 school purposes for which it was acquired and is sold by public  
309 auction under Section 17-25-25;

310 2. Is sold to students in Grade 12 under the  
311 provisions of Section 37-7-459; or

312 3. Is traded in to a vendor as part of a  
313 subsequent purchase.

314 **SECTION 3.** Section 29-9-17, Mississippi Code of 1972, is  
315 amended as follows:

316 29-9-17. (1) Except as otherwise provided in subsection  
317 (2), if any officer or employee of any state agency shall refuse  
318 or fail to make any inventory or supplemental inventory thereto as  
319 required herein, or to do so in the manner prescribed by the State  
320 Auditor, the State Auditor shall proceed to make, or cause to be  
321 made, the inventory or supplemental inventory; and the expense



322 thereof shall be personally borne by said officer or employee, and  
323 he shall be responsible on his official bond for the payment of  
324 the expense.

325       (2) (a) In the event that an examination conducted pursuant  
326 to Section 29-9-13 finds items that are included on an agency's  
327 inventory which are missing and otherwise unaccounted for, the  
328 State Auditor has the authority to proceed under the provisions of  
329 Section 7-7-211 to recover the value of the missing items. The  
330 demand shall be made against the head of the agency, the agency's  
331 property officer and/or the appropriate officer or employee, if  
332 identified. The provisions of this subsection shall not apply to  
333 any wireless communications devices, equipment or technology  
334 procured by any public school, public charter school, or public  
335 special purpose schools created under Section 43-5-1 et seq.,  
336 Section 37-139-1 et seq., and Section 37-140-1 et seq., in  
337 compliance with the provisions of the "Equity in Distance Learning  
338 Act," established under Section 37-68-1 et seq., which are issued  
339 to and remain in the possession of the students of issuance  
340 enrolled therein for the purpose of implementing and supporting  
341 distance learning and facilitating remote instruction.

342       (b) To be eligible for exemption under this section,  
343 each public special purpose school shall compile and maintain an  
344 inventory list of all devices purchased and issued to students,  
345 teachers and administrators and other staff, as well as any  
346 supporting technology or equipment used to support the school's



347 distance learning plan. Additionally, each public special purpose  
348 school shall adopt a responsible use policy, which:

349 (i) Addresses the use of devices and other  
350 technology purchased under this grant program;

351 (ii) Includes a provision requiring students,  
352 parents or guardians, teachers, administrators and other staff to  
353 agree in writing to the provisions in the policy;

354 (iii) Includes authority to assess fines for  
355 intentional loss or damage to devices; and

356 (iv) Includes a provision acknowledging that the  
357 school shall assume the control of ownership and liability for  
358 personal devices and other equipment purchased in compliance with  
359 "Equity in Distance Learning Act" or the offering of 1:1  
360 instruction until the personal device or other equipment:

361 1. No longer serves the school or related  
362 school purposes for which it was acquired and is sold by public  
363 auction under Section 17-25-25;

364 2. Is sold to students in Grade 12 under the  
365 provisions of Section 37-7-459; or

366 3. Is traded in to a vendor as part of a  
367 subsequent purchase.

368 **SECTION 4.** Section 37-68-1, Mississippi Code of 1972, is  
369 brought forward as follows:

370 37-68-1. This chapter shall be known and may be cited as the  
371 "Equity in Distance Learning Act."



372           **SECTION 5.** Section 37-68-3, Mississippi Code of 1972, is  
373 brought forward as follows:

374           37-68-3. (1) The Mississippi Legislature finds the  
375 following:

376                   (a) The State of Emergency and ongoing public health  
377 crisis related to COVID-19 requires all schools to plan and  
378 implement distance learning programs, and plan to facilitate safe  
379 classroom and remote instruction;

380                   (b) The availability of unprecedented federal funding  
381 for distance learning has created a unique opportunity for schools  
382 to provide all students and teachers with better access to  
383 technology to enhance traditional classroom teaching; and

384                   (c) In recognition that every school's technology needs  
385 are different, this chapter establishes the Equity in Distance  
386 Learning Grant Program to require the Mississippi Department of  
387 Education and schools to expend funds on eligible expenses, within  
388 the relevant statutory provisions of this chapter and the  
389 regulations promulgated, in order to assist schools in  
390 expeditiously implementing distance learning programs and  
391 facilitating safe classroom and remote instruction.

392           (2) Therefore, the intent of the Mississippi Legislature is:

393                   (a) To provide funding for devices and other  
394 technology, including technology related to connectivity and  
395 online access, sufficient for students, teachers, and  
396 administrators and other staff to engage in grade-appropriate





397 distance learning aligned with the state's College and Career  
398 Readiness Standards, and provide funding for safe classroom or  
399 remote instruction; and

400 (b) To provide funding for technical support and  
401 professional development to facilitate distance learning and safe  
402 classroom or remote instruction.

403 **SECTION 6.** Section 37-68-5, Mississippi Code of 1972, is  
404 brought forward as follows:

405 37-68-5. For purposes of this chapter, the following words  
406 shall have the meanings ascribed herein unless the context  
407 otherwise requires:

408 (a) "Grant program" means the Equity in Distance  
409 Learning Grant Program established in this chapter.

410 (b) "Department" means the Mississippi Department of  
411 Education.

412 (c) "School" means public school districts,  
413 agricultural high schools, the Mississippi School for the Deaf and  
414 Blind, the Mississippi School of the Arts and the Mississippi  
415 School for Mathematics and Science and public charter schools.

416 (d) "COVID-19" means the Coronavirus Disease 2019.

417 (e) "State of Emergency" means the State of Emergency  
418 declared by Executive Order of the Governor of the State of  
419 Mississippi on March 14, 2020, and any amendments thereto or  
420 subsequent orders or amendments thereto.



421 (f) "Express Product List" or "EPL" means the  
422 compilation of vendors and products adopted by the department for  
423 use by schools for the purchase of devices, software, online  
424 tools, and other equipment and technology necessary to support  
425 distance learning.

426 (g) "Learning management system" means a software  
427 application for the administration, documentation, tracking,  
428 reporting, automation and delivery of educational courses,  
429 training programs, or learning and development programs.

430 (h) "Eligible expenses" means a cost incurred by a  
431 school, pursuant to this chapter, to facilitate or enhance  
432 distance learning capabilities under its distance learning plan,  
433 including:

434 (i) The purchase of laptop computers, tablets,  
435 assisted learning devices or other devices which can be used  
436 personally by a student or teacher in their home or in the  
437 classroom;

438 (ii) The purchase of learning management systems,  
439 software and other online tools;

440 (iii) The purchase and installation of hardware to  
441 provide for or enhance the internet connectivity of a school's  
442 students, including the cost of establishing personal or centrally  
443 located hotspots;

444 (iv) The enhancement of security related to  
445 devices or connectivity to comply with state and federal law, and



446 to protect students, teachers and administrators and other staff  
447 working within the school;

448 (v) The delivery of professional development  
449 related to use of devices, connectivity and other relevant  
450 components of distance learning for teachers, students and the  
451 wider community, including parents or guardians of students  
452 enrolled in the school; and

453 (vi) Materials or equipment necessary to increase  
454 health and safety precautions in classrooms or other school  
455 facilities.

456 **SECTION 7.** Section 37-68-7, Mississippi Code of 1972, is  
457 brought forward as follows:

458 37-68-7. (1) There is established the Equity in Distance  
459 Learning Grant Program which shall be administered by the  
460 department for the purpose of reimbursing schools for eligible  
461 expenses incurred in funding their distance learning plans, and in  
462 facilitating safe classroom and remote instruction.

463 (2) Subject to appropriations by the Legislature,  
464 allocations to schools shall be made based on average daily  
465 membership, as defined in Section 37-151-5 and as calculated in  
466 the 2019-2020 school year. For any school not funded under the  
467 Mississippi Adequate Education Program, the department shall  
468 calculate the average-daily-membership equivalent or fund the  
469 school based on enrollment.



470 (3) Subject to the provisions of this chapter, and other  
471 applicable federal law and regulations, schools shall have the  
472 authority to use the funds provided in this grant program in a way  
473 which best facilitates their distance learning plan, and safe  
474 classroom or remote instruction.

475 (4) Schools are highly encouraged to commit a portion of  
476 their federal ESSER funds, above the amount required by Section  
477 37-68-11(b), as supplemental matching funds to offset the total  
478 cost of purchasing sufficient electronic devices, technological  
479 supports and systems of service for its distance learning plan.

480 **SECTION 8.** Section 37-68-9, Mississippi Code of 1972, is  
481 brought forward as follows:

482 37-68-9. (1) The department shall:

483 (a) Inform each school of its portion of the funds  
484 appropriated to this grant program as provided for in Section  
485 37-68-7(2);

486 (b) Develop regulations and procedures to govern the  
487 administration of this grant program, to include:

488 (i) A reimbursement process for schools to submit  
489 expenditures and receive reimbursement for eligible expenses from  
490 the department up to the total amount allocated to each school in  
491 Section 37-68-7;

492 (ii) Provide guidance to schools in the  
493 development of a technology sustainability plan, addressing how  
494 devices and other technology purchased and used by the school



495 district, and students, teachers and other administrators and  
496 staff, will be maintained throughout their usage and replaced  
497 before the expiration of the term of their expected useful life;

498 (iii) Provide guidance to schools in the  
499 development of a responsible use policy for students, teachers and  
500 administrators or other staff to govern the use of devices and  
501 other technology purchased under this grant program;

502 (c) Provide guidance to schools on the development and  
503 implementation of a distance learning plan;

504 (d) Solicit bid proposals from vendors to establish an  
505 EPL; and

506 (e) Seek an emergency exemption from the procurement  
507 laws and bidding procedures established in Section 31-7-13 to  
508 expedite the compilation of an EPL and to minimize the cost of  
509 relevant devices or other technology for school districts through  
510 bulk purchasing.

511 (2) The department may:

512 (a) Revise the adopted EPL based upon purchasing  
513 demands as needed to provide schools with choice in the selection  
514 of the electronic devices; and

515 (b) Use the federal ESSER funds set aside for  
516 administration of the program to administer this grant program, to  
517 the extent permissible under federal law.

518 **SECTION 9.** Section 37-68-11, Mississippi Code of 1972, is  
519 brought forward as follows:



520 37-68-11. To be eligible under this grant program, a school  
521 shall:

522 (a) Prioritize first the purchase of products listed in  
523 Section 37-68-5(h)(i). Schools shall equip every student with a  
524 grade-appropriate device, as recommended by the department, before  
525 incurring the other expenses listed in Section 37-68-5(h)(ii) or  
526 (iii), which shall receive next priority after the products listed  
527 in Section 37-68-5(h)(i);

528 (b) Match twenty percent (20%) of the funds received  
529 under this grant program with monies received by the school from  
530 the Elementary and Secondary School Emergency Relief Fund or any  
531 funds made available to a school district or charter school for  
532 such purposes from any federal, state, public or private entity;

533 (c) Purchase products from vendors listed on the EPL,  
534 if using funds under this grant program, unless the school can  
535 demonstrate, to the department, that the products it purchases  
536 from vendors not listed on the EPL:

537 (i) Meet or exceed the technological specification  
538 and functionality required by the department; and

539 (ii) Can be purchased at a price that is less than  
540 any of the prices listed on the EPL for a comparable product;

541 (d) Submit the original, itemized receipt of purchase  
542 or an authentic copy of the receipt with its request for  
543 reimbursement;



544 (e) Secure insurance and submit proof of insurance for  
545 any items to be reimbursed under this program;

546 (f) Develop and submit to the department, by September  
547 1, 2020:

548 (i) A distance learning plan, establishing an  
549 appropriate and achievable plan by the school to develop,  
550 implement and maintain distance learning capabilities with a focus  
551 on device procurement and connectivity to the internet for  
552 students and teachers. A school's distance learning plan shall  
553 make specific provision for its students with special needs,  
554 including the purchase of appropriate devices and equipment;

555 (ii) With the understanding that this grant  
556 program is being funded with one-time federal funds, a technology  
557 sustainability plan addressing how devices and other technology  
558 purchased and used by the school, and students, teachers and other  
559 administrators and staff, will be maintained throughout their  
560 usage and replaced before the expiration of the term of their  
561 expected useful life without additional state funds; and

562 (iii) A responsible use policy, addressing the use  
563 of devices and other technology purchased under this grant  
564 program. The policy shall include a provision requiring students,  
565 parents or guardians, teachers, administrators and other staff to  
566 agree in writing to the provisions in the policy, and may include  
567 fines for intentional loss or damage to devices. The policy shall  
568 also include a provision acknowledging that the school shall



569 assume the control of ownership and liability for personal devices  
570 and other equipment purchased under this grant program until the  
571 personal device or other equipment:

572                   1. No longer serves the school or related  
573 school purposes for which it was acquired and is sold by public  
574 auction under Section 17-25-25;

575                   2. Is sold to students in Grade 12 under the  
576 provisions of Section 37-7-459; or

577                   3. Is traded in to a vendor as part of a  
578 subsequent purchase; and

579                   (g) Compile and maintain an inventory list of all  
580 devices purchased and issued to students, teachers and  
581 administrators and other staff, as well as any supporting  
582 technology or equipment used to support the school's distance  
583 learning plan.

584           **SECTION 10.** Section 37-68-13, Mississippi Code of 1972, is  
585 brought forward as follows:

586           37-68-13. (1) (a) There is created a special fund in the  
587 State Treasury, to be known as the "Equity in Distance Learning  
588 Fund," from which the grants authorized by this chapter shall be  
589 disbursed by the department. All monies shall be disbursed from  
590 the fund in compliance with the guidelines, guidance, rules,  
591 regulations and/or other criteria, as may be amended from time to  
592 time, by the United States Department of the Treasury regarding  
593 the use of monies from the Coronavirus Relief Fund established by





594 the CARES Act. If on November 1, 2020, there are unobligated  
595 monies in the fund from either the department or schools, the  
596 department shall have the discretion to distribute the monies for  
597 eligible expenditures pursuant to the CARES Act to schools by  
598 application. However, unexpended amounts of any monies unrelated  
599 to the Coronavirus Relief Fund, whether appropriated by the  
600 Legislature or donated by any public or private entity, remaining  
601 in the fund at the end of a fiscal year shall not lapse into the  
602 Budget Contingency Fund or the State General Fund, and any  
603 investment earnings or interest earned on amounts in the grant  
604 program fund shall be deposited to the credit of the grant program  
605 fund.

606 (b) If on December 29, 2020, there are unexpended  
607 Coronavirus Relief Fund monies remaining in the fund, those funds  
608 shall lapse into the Budget Contingency Fund, to be transferred,  
609 by the State Fiscal Officer, into the Unemployment Compensation  
610 Fund on or before December 30, 2020.

611 (2) The use of funds allocated under this grant program  
612 shall be subject to audit by the United States Department of the  
613 Treasury's Office of Inspector General and the Mississippi Office  
614 of the State Auditor. Each school, or other entity or person  
615 receiving funds under this grant program, found to be fully or  
616 partially noncompliant with the requirements in this chapter,  
617 shall return to the state all or a portion of the funds received.



618           **SECTION 11.** Section 37-68-15, Mississippi Code of 1972, is  
619 brought forward as follows:

620           37-68-15. The department shall provide a comprehensive  
621 report on the use of funds distributed under this grant program  
622 and the effectiveness of distance learning plans adopted by  
623 schools to the Governor, Lieutenant Governor, Speaker of the House  
624 of Representatives, and Chairs of the Senate and House  
625 Appropriations and Education Committees by October 1, 2020.

626           **SECTION 12.** This act shall take effect and be in force from  
627 and after July 1, 2023.

