

January 28, 2022

The Honorable Members of the State Board of Education
1701 North Congress Avenue
Austin, TX 78701-1494

Dear State Board of Education Members:

Under 19 Texas Administrative Code (TAC) §109.21, the commissioner of education is required to report to the State Board of Education at least annually on the progress of each fiscal year's audit plan. In accordance with that section, the following is a description of the status of audit reports and related activities for the agency's 2021 fiscal year, which ended on August 31, 2021.

Organization and Personnel

Duties related to student attendance reviews, annual financial and compliance report (AFR) reviews, special allotment reviews, auditing SHARS (School Health and Related Services), administering all aspects of the State Compensatory Education (SCE) program, and financial accountability ratings continued to be administered by the Financial Compliance Division. In addition, the division began a new program of financial management reviews to support struggling charters and districts who have been issued the same audit findings for a number of years and/or who have failed FIRST indicators for multiple years, and/or have other identified financial concerns.

In fiscal 2021, the division continued to advise and partner with districts and charters to ensure that accurate financial and student records were being kept and that they remained in compliance with laws and regulations. Other tasks of the division included reviewing the proper coding of financial data and student data, district depository contracts, work papers of certified public accountants (CPA) who audit school district and charter schools, superintendent severance payments, and financial exigency. The team processed district's fiscal year changes updated the *Student Attendance Accounting Handbook* and completed a rewrite of the *Financial Accountability System Resource Guide* (FASRG) as well.

The division was significantly impacted by the pandemic again for fiscal year 2021. Some of the division staff had to turn their focus onto finding ways to fund student attendance in non-traditional ways in a virtual environment. Additionally, the 87th legislature made changes to laws related to school districts and charter schools, that includes adding charter schools to the provisions of superintendent buyout rules and it made changes to student attendance accounting and in the 3rd special session it added allowing virtual instruction as way to provide instruction for students at home and to receive ADA funding for it.

Annual Audit Plan and Division Activities

The Financial Compliance Division adhered to the annual audit plan that was provided to the Committee on School Finance/Permanent School Fund in July 2020, with a few exceptions due to limited resources and a continuing pandemic. The division had turnover in personnel in key positions that are currently being replaced. The division continued to prioritize reviewing and investigating student attendance compliance, reviewing AFRs, issuing financial accountability ratings, providing training, updating guidance documents, and answering customer questions daily.

The following table summarizes the review activities of the division for the 2021 fiscal year by type. Additional details and a list of other work performed by the division are provided in the attachment.

Activity		Status	
Student Attendance			
	--Reviews	168	<i>Completed</i>
		118	<i>in progress</i>
	--Correspondence Investigations	4	<i>Completed</i>
		10	<i>in progress</i>
	--Charter School Closeout Reviews	1	<i>Completed</i>
0		<i>in progress</i>	
SHARS (School Health and Related Services)			
	--Audits/Reviews	1	<i>Completed</i>
		3	<i>in progress</i>
	--Compliant Investigations	1	<i>Completed</i>
0		<i>in progress</i>	
Annual Financial and Compliance Report Reviews			
		1,219	<i>Completed</i>
Superintendent Severance Payments			
		34	<i>Completed</i>
		7	<i>in progress</i>
TEA Mailbox Questions/Research/Answer		1100+	<i>Completed</i>
Fiscal Management Reviews			
		5	<i>Completed</i>
		13	<i>in progress</i>
School First Ratings Issued			
		1,198	<i>Completed</i>

The division completed 168 reviews of student attendance data, including both desk and compliance reviews. These reviews resulted in the recovery of \$1,082,404 of taxpayer funds because of the errors that were discovered. In addition, four student attendance investigations were also completed, resulting in the recovery of \$2,672,529 in funds.

The Texas Education Code (TEC), §44.008(e), requires division staff members to review every public school AFR that has been audited by certified independent auditors. In the reviews, the division uses financial statement data to verify year-end financial data submitted through the Texas Student Data System Public Education Information Management System (TSDS PEIMS). Division staff members identify problems such as inaccurate PEIMS data, noncompliance with laws or rules, insolvency, and potential default on bonded indebtedness. They then communicate with local education agencies regarding required corrective action. In addition, the division reviews electronically submitted AFR information to verify that no sensitive or confidential information was disclosed. During the 2021 fiscal year, the division reviewed and issued letters or reports on 1,219 AFRs.

The division's responsibility for SHARS includes on-site reviews, desk reviews, complaints investigations, trainings, and coordination with the Texas Health and Human Services Commission (HHSC). One SHARS audit/review was completed and three were still in progress at the end of the fiscal year. In addition, the Financial Compliance Division completed one investigation into SHARS complaints by fiscal year-end.

The division is currently retooling its audit plan for the special allotments. Though this endeavor advanced past the pilot phase during the prior fiscal year, the 86th Legislature made major changes to these programs as part of HB 3. Because the purpose of this audit plan was to review, identify, and correct districts that were out of compliance with spending requirements for these programs, it was necessary to update rules and regulations before continuing to review and advise on the special allotments. A requirement from HB 3 was implemented that required districts and charters to disclose certain information related to state comp ed and bilingual in their AFR that were subject to audit procedures performed by the school's external auditor.

The division's audit plan for fiscal management reviews of school districts and charter schools was updated to be completed by desk reviews. The reviews will focus on the division's key purpose of compliance and supporting schools to correct the struggles in financial operations to ensure resources can be focused on students. By the end of fiscal year 2021, the division performed 18 reviews.

The division completed desk reviews of superintendent severance payment disclosures submitted by school districts. These reviews resulted in \$109,692 in reductions in Foundation School Program (FSP) funding. Other severance payments were in compliance with the statutorily required amounts.

The division did not perform work paper reviews on any CPA firms. However, division staff members checked Texas State Board of Public Accountancy records to determine if each CPA performing audits of school districts and charter schools held a valid license and if the CPA's

firm had an unexpired firm license and reviewed the membership list of the AICPA Governmental Audit Quality Center to determine if they are in compliance with the statutes.

TEC, §45.208, which relates to school district depository contracts information was repealed, therefore the division no longer reviews school district depository contract files but reviews charter depository renewals and addresses inquiries regarding district depository contracts.

The division completed an update to FASRG to reflect the changes mandated by the 86th Legislature and GASB and FASB accounting updates.

The division staff continued to assist newly approved charter schools by reviewing the operations of the charter school in the areas of student attendance, business office operations, and highlighting key areas in the SAAH, FASRG, and going through the FIRST indicators in detail.

Division staff members held and participated in several workshops that provided guidance to school district and charter school personnel. Topics covered included supplemental allotment programs, changes to financial reporting standards, changes to student attendance accounting, and new laws on the horizon. Several staff members from the division participated in speed training districts on the changes to student attendance because of the pandemic.

Division staff members also spent hundreds of hours providing information on statutory and regulatory requirements to charter school officials, district officials, and other individuals by phone and correspondence. Staff members researched and responded to over 1,100 requests for information received through the division's four mailboxes (financial accountability, school audits, state compensatory education, and student attendance accounting).

Additionally, the division made changes to the Financial Integrity Rating System of Texas (FIRST).

Status of Division Reviews and Related Activities

The attached document presents the status of division activities conducted during the 2021 fiscal year. As of August 31, 2021, the adjustments resulting from attendance reviews and correspondence investigations, reviews of charter closeouts, and fiscal management reviews resulted in \$2,142,163 owed to the state.

Respectfully submitted,

David Marx
Director, Financial Compliance Division

Attachment

ATTACHMENT

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	DA20-051	015-906	Randolph Field ISD	9/25/2020	\$0.00
2	DA20-026	181-908	Little Cypress-Mauriceville CISD	9/25/2020	(\$11,298.00)
3	DA20-058	175-911	Rice ISD	9/25/2020	\$0.00
4	DA20-056	130-902	Comfort ISD	9/25/2020	(\$930.00)
5	DA20-008	015-802	George Gervin Academy	9/25/2020	(\$2,920.00)
6	DA20-028	020-905	Brazosport ISD	9/25/2020	(\$18,893.00)
7	DA20-021	129-906	Terrell ISD	9/25/2020	(\$4,973.00)
8	DA20-034	015-808	Inspire Academies	9/25/2020	\$0.00
9	DA20-017	220-908	Mansfield ISD	9/30/2020	(\$14,056.00)
10	DA20-012	101-910	Galena Park ISD	9/30/2020	(\$1,166.00)
11	DA20-019	101-915	Klein ISD	9/30/2020	(\$19,770.00)
12	DA20-011	108-902	Donna ISD	9/30/2020	(\$18,966.00)
13	DA20-006	221-801	Texas College Preparatory Academies	9/30/2020	(\$18,379.00)
14	DA20-023	170-903	Montgomery ISD	9/30/2020	(\$12,360.00)
15	DA20-009	101-828	Houston Gateway Academy Inc.	9/30/2020	(\$3,427.00)
16	DA20-027	123-905	Nederland ISD	9/30/2020	(\$2,401.00)
17	DA20-005	057-808	Universal Academy	10/9/2020	(\$17,984.00)
18	DA20-016	057-910	Grand Prairie ISD	10/9/2020	(\$19,469.00)
19	DA20-053	019-913	Hubbard ISD	10/9/2020	(\$7,594.00)
20	CR20-005	227-829	Valor Public Schools	10/9/2020	\$0.00
21	DA20-013	240-901	Laredo ISD	10/16/2020	(\$12,949.00)
22	DA18-012	015-915	Northside ISD	10/16/2020	(\$71,848.00)
23	DA20-059	230-906	New Diana ISD	10/16/2020	\$0.00
24	DA20-045	015-913	Lackland ISD	10/16/2020	\$0.00
25	DA20-024	195-901	Pecos-Barstow-Toyah ISD	10/30/2020	(\$14,691.00)
26	DA20-043	002-901	Andrews ISD	11/6/2020	(\$17,694.00)
27	DA20-002	043-907	McKinney ISD	11/6/2020	(\$3,663.00)
28	DA20-042	050-910	Copperas Cove ISD	11/6/2020	(\$269.00)
29	DA20-047	107-910	LaPoynor ISD	11/6/2020	(\$6,836.00)
30	DA20-030	178-912	Tuloso-Midway ISD	11/6/2020	(\$184.00)
31	DA20-067	061-912	Lake Dallas ISD	11/6/2020	(\$26,058.00)
32	DA20-050	007-901	Charlotte ISD	11/6/2020	(\$3,225.00)
33	DA20-046	070-801	Waxahachie Faith Family Academy	11/6/2020	(\$2,332.00)
34	CR20-001	057-851	Bridgeway Preparatory Academy	11/20/2020	\$0.00
35	DA20-055	071-801	Burnham Wood Charter School District	11/20/2020	(\$82.00)
36	DA20-025	101-913	Humble ISD	11/20/2020	(\$14,931.00)
37	DA20-035	011-901	Bastrop ISD	11/24/2020	(\$6,059.00)
38	CR20-009	074-911	Savoy ISD	11/24/2020	\$0.00
39	DA20-015	101-914	Katy ISD	11/24/2020	(\$2,352.00)
40	DA20-022	015-917	Southside ISD	12/4/2020	(\$57,500.00)
41	DA20-003	161-914	Waco ISD	12/4/2020	(\$86,320.00)
42	DA20-048	117-901	Borger ISD	12/4/2020	(\$257.00)
43	DA20-044	230-902	Gilmer ISD	12/4/2020	\$0.00
44	DA20-060	061-911	Northwest ISD	12/11/2020	\$0.00

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
45	CR20-017	075-908	Round Top-Carmine ISD	12/11/2020	\$0.00
46	DA20-033	167-902	Mullin ISD	12/11/2020	\$0.00
47	DA20-074	105-902	San Marcos CISD	12/17/2020	(\$5,332.00)
48	DA20-052	019-912	Pleasant Grove ISD	12/17/2020	(\$149.00)
49	DA20-077	059-901	Hereford ISD	12/29/2020	(\$2,962.00)
50	DA20-010	178-904	Corpus Christi ISD	12/29/2020	(\$10,255.00)
51	DA20-070	091-903	Denison ISD	12/29/2020	(\$984.00)
52	DA20-072	043-901	Allen ISD	12/29/2020	(\$10,566.00)
53	DA20-057	154-901	Madisonville CISD	12/29/2020	(\$7,903.00)
54	F20-001	071-902	El Paso ISD	12/29/2020	\$0.00
55	DA20-049	220-917	Castleberry ISD	1/15/2021	(\$3,411.00)
56	DA20-069	220-915	Azle ISD	1/15/2021	(\$40.00)
57	CR20-013	211-901	Texhoma ISD	1/15/2021	\$0.00
58	DA20-039	014-909	Temple ISD	1/15/2021	(\$3,965.00)
59	DA20-071	199-902	Royse City ISD	1/22/2021	(\$2,719.00)
60	DA20-032	227-803	Wayside Schools	1/22/2021	(\$936.00)
61	DA20-036	015-901	Alamo Heights ISD	1/29/2021	(\$16,846.00)
62	DA20-063	070-903	Ennis ISD	1/29/2021	(\$13,610.00)
63	DA20-054	061-910	Argyle ISD	1/29/2021	(\$1,156.00)
64	DA20-066	043-911	Princeton ISD	2/4/2021	(\$85,714.00)
65	DA20-007	220-901	Arlington ISD	2/4/2021	(\$35,113.00)
66	DA20-041	126-903	Cleburne ISD	2/26/2021	(\$6,992.00)
67	DA20-040	220-906	Grapevine-Colleyville ISD	3/5/2021	(\$9,119.00)
68	DA20-075	159-901	Eagle Pass ISD	3/5/2021	(\$244.00)
69	DA20-062	057-907	Duncanville ISD	3/12/2021	(\$1,735.00)
70	DA20-061	220-916	Hurst-Euless-Bedford ISD	3/12/2021	(\$2,615.00)
71	F21-003	170-908	New Caney ISD	3/12/2021	\$0.00
72	DA20-001	236-801	Raven School	3/12/2021	(\$422.00)
73	CR21-017	018-906	Iredell ISD	4/9/2021	\$0.00
74	DA20-038	095-905	Plainview ISD	4/9/2021	(\$3,583.00)
75	CR21-015	049-907	Lindsay ISD	4/9/2021	\$0.00
76	CC21-002	108-904	Edinburg CISD	4/9/2021	\$0.00
77	DA20-037	170-906	Magnolia ISD	4/9/2021	(\$6,834.00)
78	DA20-031	227-910	Del Valle ISD	4/9/2021	(\$26,537.00)
79	DA20-076	015-912	Southwest ISD	4/14/2021	(\$4,078.00)
80	DA21-109	200-901	Ballinger ISD	4/14/2021	\$0.00
81	CR21-029	228-903	Trinity ISD	4/14/2021	\$0.00
82	DA21-056	146-906	Liberty ISD	4/14/2021	\$0.00
83	DA21-072	015-914	Fort Sam Houston ISD	4/23/2021	\$0.00
84	DA21-094	014-901	Academy ISD	4/23/2021	(\$659.00)
85	DA21-042	095-904	Petersburg ISD	4/23/2021	\$0.00
86	DA20-014	079-907	Fort Bend ISD	4/23/2021	(\$46,250.00)
87	DA21-005	014-902	Bartlett ISD	4/23/2021	\$0.00
88	DA20-073	057-828	Winfrey Academy Charter School	4/23/2021	(\$13,644.00)

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
89	DA21-007	161-918	Axtell ISD	4/23/2021	\$0.00
90	DA21-048	220-811	East Fort Montessori Academy	5/7/2021	\$0.00
91	CR21-022	033-901	Groom ISD	5/7/2021	\$0.00
92	F21-004	043-912	Prosper ISD	5/7/2021	\$0.00
93	CR21-048	006-902	Claude ISD	5/7/2021	\$0.00
94	F21-007	079-901	Lamar CISD	5/7/2021	\$0.00
95	CR21-044	003-904	Huntington ISD	5/7/2021	\$0.00
96	CR21-040	001-906	Neches ISD	5/14/2021	\$0.00
97	DA21-039	057-833	Education Center International Academy	5/14/2021	(\$3,701.00)
98	DA20-064	212-906	Whitehouse ISD	5/14/2021	(\$102,050.00)
99	DA21-073	100-905	Hardin-Jefferson ISD	5/14/2021	(\$2,185.00)
100	CR21-002	101-875	Bloom Academy Charter School	5/14/2021	\$0.00
101	CR21-025	015-814	Positive Solutions Charter School	5/21/2021	\$0.00
102	CR21-021	057-919	Sunnyvale ISD	5/21/2021	\$0.00
103	DA21-012	015-835	Great Hearts Texas	5/21/2021	\$0.00
104	CR21-020	005-904	Windthorst ISD	5/28/2021	\$0.00
105	CR21-016	143-906	Ezzell ISD	5/28/2021	\$0.00
106	DA21-095	163-904	Hondo ISD	5/28/2021	(\$7,351.00)
107	DA21-043	101-806	Raul Yzaguirre Schools for Success	5/28/2021	(\$735.00)
108	CR21-012	101-819	Amigos Por Vida-Friends for Life Public Charter School	5/28/2021	\$0.00
109	CR21-027	066-901	Benavides ISD	5/28/2021	\$0.00
110	DA21-070	219-903	Tulia ISD	6/4/2021	(\$330.00)
111	CR21-046	003-907	Central ISD	6/4/2021	\$0.00
112	DA21-092	220-919	Carroll ISD	6/4/2021	(\$765.00)
113	CR21-028	128-903	Runge ISD	6/4/2021	\$0.00
114	CR21-019	110-907	Sundown ISD	6/11/2021	\$0.00
115	DA21-091	194-905	Detroit ISD	6/11/2021	\$0.00
116	CR21-047	005-901	Archer City ISD	6/11/2021	\$0.00
117	CR21-003	101-876	Reve Preparatory Charter School	6/11/2021	\$0.00
118	DA21-125	188-904	Bushland ISD	6/11/2021	\$0.00
119	DA21-040	057-835	Golden Rule Charter School	6/11/2021	(\$3,733.00)
120	DA21-029	227-824	Promesa Public Schools	6/17/2021	(\$304.00)
121	DA21-103	128-902	Kenedy ISD	6/17/2021	(\$4,918.00)
122	DA20-068	015-911	East Central ISD	6/25/2021	(\$2,285.00)
123	CR21-024	146-903	Devers ISD	6/25/2021	\$0.00
124	DA21-038	050-901	Evant ISD	6/25/2021	(\$938.00)
125	CR21-034	095-902	Cotton Center ISD	6/25/2021	\$0.00
126	CR21-036	004-901	Aransas County ISD	6/25/2021	\$0.00
127	DA20-065	061-901	Denton ISD	6/25/2021	(\$66,005.00)
128	DA21-034	101-862	Harmony School of Science - Houston	6/25/2021	(\$3,085.00)
129	F21-005	061-914	Little Elm ISD	7/2/2021	\$0.00
130	CR21-013	128-904	Falls City ISD	7/2/2021	\$0.00
131	CR21-023	143-903	Shiner ISD	7/2/2021	\$0.00

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment		
132	CR21-007	071-906	Anthony ISD	7/2/2021	\$0.00		
133	DA21-032	019-902	Hooks ISD	7/2/2021	(\$1,862.00)		
134	DA21-083	249-905	Decatur ISD	7/9/2021	(\$6,246.00)		
135	DA21-003	015-830	Brooks Academies of Texas	7/9/2021	\$0.00		
136	CR21-033	205-901	Aransas Pass ISD	7/9/2021	\$0.00		
137	DA21-026	057-847	Village Tech Schools	7/9/2021	(\$6,488.00)		
138	CR21-026	170-801	Texas Serenity Academy	7/16/2021	\$0.00		
139	DA21-044	146-902	Dayton ISD	7/16/2021	(\$602.00)		
140	DA21-068	101-921	Tomball ISD	7/16/2021	(\$963.00)		
141	CR21-031	254-901	Crystal City ISD	7/16/2021	\$0.00		
142	DA21-104	156-902	Stanton ISD	7/16/2021	(\$1,169.00)		
143	DA21-106	174-903	Garrison ISD	7/16/2021	(\$4,219.00)		
144	DA21-002	227-820	KIPP Texas Public Schools	7/23/2021	\$0.00		
145	CR21-011	166-907	Buckholts ISD	7/23/2021	\$0.00		
146	CR21-035	089-905	Waelder ISD	7/23/2021	\$0.00		
147	DA21-121	061-907	Aubrey ISD	7/23/2021	\$0.00		
148	DA21-126	209-901	Albany ISD	7/23/2021	\$0.00		
149	CR21-049	008-901	Bellville ISD	7/23/2021	\$0.00		
150	CR21-039	001-904	Frankston ISD	7/30/2021	\$0.00		
151	DA21-096	201-910	Tatum ISD	7/30/2021	(\$29.00)		
152	CR21-006	071-907	Canutillo ISD	7/30/2021	\$0.00		
153	DA21-147	108-907	Mercedes ISD	8/4/2021	(\$1,930.00)		
154	DA21-116	061-908	Sanger ISD	8/4/2021	(\$366.00)		
155	F21-009	061-804	Leadership Prep School	8/4/2021	\$0.00		
156	DA21-016	125-905	Premont ISD	8/4/2021	\$0.00		
157	CR21-043	003-903	Lufkin ISD	8/4/2021	\$0.00		
158	CR21-042	003-902	Hudson ISD	8/4/2021	\$0.00		
159	CR21-038	001-903	Elkhart ISD	8/4/2021	\$0.00		
160	DA21-146	101-916	La Porte ISD	8/20/2021	(\$7,734.00)		
161	DA21-102	113-905	Latexo ISD	8/20/2021	(\$2,042.00)		
162	CR21-051	008-903	Brazos ISD	8/20/2021	\$0.00		
163	DA21-111	227-913	Lake Travis ISD	8/31/2021	(\$1,723.00)		
164	DA21-097	252-901	Graham ISD	8/31/2021	(\$524.00)		
165	DA21-081	146-905	Hull-Daisetta ISD	8/31/2021	(\$14,592.00)		
166	CR21-010	232-903	Uvalde CISD	8/31/2021	\$0.00		
167	DA21-027	137-901	Kingsville ISD	8/31/2021	(\$3,215.00)		
168	DA21-037	042-903	Santa Anna ISD	8/31/2021	(\$4,106.00)		
Total					168	Student Attendance Reviews Completed	(\$1,082,404.00)

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name
1	CR21-001	152-806	Betty M. Condra School for Education Innovation
2	CR21-004	161-801	Waco Charter School
3	CR21-005	057-906	Desoto ISD
4	CR21-008	071-908	Tornillo ISD
5	CR21-009	071-904	San Elizario ISD
6	CR21-014	035-903	Nazareth ISD
7	CR21-018	108-808	Vanguard Academy
8	CR21-030	003-906	Zavalla ISD
9	CR21-032	015-809	Bexar County Academy
10	CR21-037	242-902	Shamrock ISD
11	CR21-041	003-801	Pineywoods Community Academy
12	CR21-045	003-905	Diboll ISD
13	CR21-050	007-905	Pleasanton ISD
14	DA21-001	227-806	University of Texas University Charter School
15	DA21-004	205-904	Mathis ISD
16	DA21-006	015-807	Southwest Preparatory School
17	DA21-009	178-903	Calallen ISD
18	DA21-010	221-901	Abilene ISD
19	DA21-011	205-906	Sinton ISD
20	DA21-013	094-901	Seguin ISD
21	DA21-014	102-904	Hallsville ISD
22	DA21-015	178-915	West Oso ISD
23	DA21-017	123-807	Bob Hope School
24	DA21-018	014-906	Killeen ISD
25	DA21-019	091-906	Sherman ISD
26	DA21-020	246-904	Georgetown ISD
27	DA21-021	178-914	Flour Bluff ISD
28	DA21-022	214-901	Rio Grande City CISD
29	DA21-023	084-902	Galveston ISD
30	DA21-024	015-828	Harmony Science Academy (San Antonio)
31	DA21-025	220-817	Newman International Academy of Arlington
32	DA21-028	243-905	Wichita Falls ISD
33	DA21-030	014-903	Belton ISD
34	DA21-031	205-903	Ingleside ISD
35	DA21-033	043-918	Community ISD
36	DA21-035	171-901	Dumas ISD
37	DA21-036	011-905	McDade ISD
38	DA21-041	064-903	Carrizo Springs CISD
39	DA21-045	146-904	Hardin ISD
40	DA21-046	167-904	Priddy ISD
41	DA21-047	189-902	Presidio ISD
42	DA21-049	220-914	Kennedale ISD
43	DA21-050	254-902	La Pryor ISD
44	DA21-051	220-918	Eagle Mountain-Saginaw ISD

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name
45	DA21-052	165-901	Midland ISD
46	DA21-053	105-905	Wimberley ISD
47	DA21-054	101-911	Goose Creek CISD
48	DA21-055	129-902	Forney ISD
49	DA21-057	191-901	Canyon ISD
50	DA21-058	126-902	Burleson ISD
51	DA21-059	247-903	La Vernia ISD
52	DA21-060	123-910	Beaumont ISD
53	DA21-061	212-909	Chapel Hill ISD
54	DA21-062	220-912	Crowley ISD
55	DA21-063	227-909	Eanes ISD
56	DA21-064	043-908	Melissa ISD
57	DA21-065	251-901	Denver City ISD
58	DA21-066	101-906	Crosby ISD
59	DA21-067	101-924	Sheldon ISD
60	DA21-069	019-905	New Boston ISD
61	DA21-071	212-903	Lindale ISD
62	DA21-074	123-913	Sabine Pass ISD
63	DA21-075	233-901	San Felipe-Del Rio CISD
64	DA21-076	123-908	Port Neches-Groves ISD
65	DA21-077	092-903	Longview ISD
66	DA21-078	011-902	Elgin ISD
67	DA21-079	030-901	Cross Plains ISD
68	DA21-080	094-903	Navarro ISD
69	DA21-082	249-904	Chico ISD
70	DA21-084	246-908	Liberty Hill ISD
71	DA21-085	221-912	Wylie ISD
72	DA21-086	234-907	Wills Point ISD
73	DA21-087	246-907	Jarrell ISD
74	DA21-088	126-901	Alvarado ISD
75	DA21-089	075-903	Schulenburg ISD
76	DA21-090	187-907	Livingston ISD
77	DA21-093	246-906	Hutto ISD
78	DA21-098	014-905	Holland ISD
79	DA21-099	075-902	La Grange ISD
80	DA21-100	107-901	Athens ISD
81	DA21-101	109-904	Hillsboro ISD
82	DA21-105	161-901	Crawford ISD
83	DA21-107	182-905	Strawn ISD
84	DA21-108	194-904	Clarksville ISD
85	DA21-110	221-911	Jim Ned CISD
86	DA21-112	170-904	Willis ISD
87	DA21-113	057-911	Highland Park ISD
88	DA21-114	043-902	Anna ISD

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name
89	DA21-115	015-908	South San Antonio ISD
90	DA21-117	061-906	Ponder ISD
91	DA21-118	021-901	College Station ISD
92	DA21-119	184-902	Springtown ISD
93	DA21-120	079-910	Stafford MSD
94	DA21-124	184-909	Brock ISD
95	DA21-127	161-903	Midway ISD
96	DA21-128	057-904	Cedar Hill ISD
97	DA21-129	114-901	Big Spring ISD
98	DA21-130	123-914	Hamshire-Fannett ISD
99	DA21-131	108-909	Pharr-San Juan-Alamo ISD
100	DA21-132	101-920	Spring Branch ISD
101	DA21-133	108-804	Triumph Public High Schools-Rio Grande Valley
102	DA21-134	240-801	Triumph Public High Schools-Laredo
103	DA21-135	015-904	Harlandale ISD
104	DA21-136	108-906	McAllen ISD
105	DA21-137	146-901	Cleveland ISD
106	DA21-138	071-901	Clint ISD
107	DA21-139	101-804	George I Sanchez Charter
108	DA21-140	070-912	Waxahachie ISD
109	DA21-141	241-903	El Campo ISD
110	DA21-142	208-902	Snyder ISD
111	DA21-143	175-903	Corsicana ISD
112	DA21-144	101-845	YES Prep Public Schools Inc
113	DA21-145	108-903	Edcouch-Elsa ISD
114	DA21-148	028-902	Lockhart ISD
115	F21-001	220-920	White Settlement ISD
116	F21-002	158-901	Bay City ISD
117	F21-006	133-903	Kerrville ISD
118	F21-008	093-904	Navasota ISD
Total		118	Student Attendance Reviews -- In Progress

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CC21-004	212-801	Cumberland Academy	2/26/2021	\$0.00
2	CC21-001	198-901	Bremond ISD	2/26/2021	\$0.00
3	SI20-001	057-804	Texans Can Academies	4/9/2021	(\$2,672,529.00)
4	CC21-007	101-858	Harmony School of Excellence	5/7/2021	\$0.00
Total		4	Student Attendance Complaint Investigations Completed		\$ (2,672,529.00)

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name
1	CC21-005	015-809	Bexar County Academy
2	CC21-008	015-802	George Gervin Academy
3	CC21-012	108-807	IDEA Public Schools
4	CC21-006	015-801	Por Vida Academy
5	CC21-009	178-909	Robstown ISD
6	CC21-010	057-819	Jean Massieu Academy
7	CC21-011	108-902	Donna ISD
8	CC21-014	108-807	IDEA Public Schools
9	CC21-015	240-901	Laredo ISD
10	CC21-016	156-902	Stanton ISD
Total		10	Student Attendance Investigations -- In Progress

SBOE Financial Compliance Activities

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CO21-001	101-807	University of Houston Charter School	7/30/2021	\$0.00
Total		1	Student Attendance Charter School Close Outs Completed	\$	-

SBOE Financial Compliance Activities

Item No.	County District Number	District Name	Review Date
1	055-901	Culberson County-Allamore	8/26/2021
2	084-902	Galveston ISD	8/26/2021
3	195-901	Pecos-Barstow-Toyah ISD	8/26/2021
4	108-909	Pharr-San Juan-Alamo ISD	8/25/2021
5	070-901	Avalon ISD	8/2/2021
Total	5	Fiscal Management Reviews Completed	

SBOE Financial Compliance Activities

Item No.	County District Number	District Name
1	161-916	Union Hill ISD
2	015-806	School of Excellence in Education
3	084-804	Ambassadors Prep
4	057-816	A W Brown Leadership Academy
5	064-903	Carrizo Springs CISD
6	020-904	Dansbury ISD
7	118-902	Irion ISD
8	124-901	Jim Hogg ISD
9	128-901	Karnes ISD
10	179-901	Perryton ISD
11	031-914	Santa Rosa ISD
12	153-907	Wilson ISD
13	062-903	Yoakum ISD
Total	13	Fiscal Management Reviews--In Progress

SBOE Financial Compliance Activities

Item No.	County District Number	District Name	Review Date	Statutory Adjustment
1	073-903	Marlin ISD	10/19/2020	\$0.00
2	176-901	Burkeville ISD	12/11/2020	(\$37,703.00)
3	214-901	Rio Grande City CISD	10/22/2020	\$0.00
4	212-902	Bullard ISD	12/11/2020	\$0.00
5	100-903	Kountze ISD	12/11/2020	\$0.00
6	138-904	Benjamin ISD	12/11/2020	\$0.00
7	001-904	Frankston ISD	12/22/2020	\$0.00
8	066-902	San Diego ISD	12/22/2020	\$0.00
9	167-902	Mullin ISD	12/22/2020	\$0.00
10	204-904	Shepherd ISD	12/22/2020	\$0.00
11	241-904	Wharton ISD	4/5/2021	(\$5,717.57)
12	129-904	Kemp ISD	3/7/2021	\$0.00
13	061-905	Krum ISD	3/7/2021	\$0.00
14	038-901	Childress ISD	4/6/2021	(\$43,754.00)
15	064-903	Carrizo Springs CISD	3/18/2021	\$0.00
16	074-904	Dodd City ISD	4/27/2021	(\$22,517.00)
17	120-905	Industrial ISD	5/3/2021	\$0.00
18	108-903	Edcouch-Elsa ISD	5/3/2021	\$0.00
19	246-907	Jarrell ISD	5/3/2021	\$0.00
20	165-901	Midland ISD	5/3/2021	\$0.00
21	196-902	Woodsboro ISD	5/3/2021	\$0.00
22	204-901	Coldspring-Oakhurst CISD	5/3/2021	\$0.00
Total	22	Superintendent's Severance Reviews Completed		(\$109,691.57)

SBOE Financial Compliance Activities

Item No.	County District Number	District Name
1	250-903	Mineola ISD
2	015-908	South San Antonio ISD
3	121-905	Kirbyville ISD
4	043-904	Allen ISD
5	152-903	Slaton ISD
6	177-902	Sweetwater ISD
7	250-906	Alba-Golden ISD
8	152-909	Shallowater ISD
9	137-902	Ricardo ISD
10	123-905	Nederland ISD
11	146-904	Hardin ISD
12	004-901	Aransas County ISD
13	078-901	Crowell ISD
14	071-902	El Paso ISD
15	246-909	Round Rock ISD
16	105-904	Dripping Springs ISD
17	143-905	Sweet Home ISD
18	046-901	New Braunfels ISD
19	037-904	Jacksonville ISD
20	071-909	Socorro ISD
Total	20	Superintendent's Severance Reviews -- In Progress

SBOE Financial Compliance Activities

Item No.	County District Number	District Name	Review Date
1	014-909	Temple ISD	04/30/21
Total	1	SHARS Audit Reviews (onsite/desk) -COMPLETED	

SBOE Financial Compliance Activities

Item No.	County District Number	District Name
1	015-915	Northside ISD
2	101-912	Houston ISD
3	101-907	Cypress-Fairbanks ISD
Total	3	SHARS Audit Reviews (onsite/desk) -In Progress

SBOE Financial Compliance Activities

Item No.	County District Number	District Name	Review Date
1	143-912	Prosper ISD	09/29/20
Total	1	SHARS Complaints -COMPLETED	

SBOE Financial Compliance Activities

Item No.	Activities	Counts
1	New Charter School First Year Visits	4
2	Responses to TEA's Q&A Mailboxes (School audits, financial accountability, and Attendance)	1100+
3	CPA Workpaper Reviews --	0
4	Review of Annual Financial and Compliance Reports	1219
5	Research for funding pandemic related issues	multi
6	School First Ratings for FYE 2020	1198
7	Presentations and Trainings throughout Texas covering FASRG, SAAH, SHARS, etc.	50+
8	Financial Exigency Reviewed	0
9	Fiscal Year Changes	13
10	New Charters Schools Applications Reviewed	9
11	Depository Contracts and/or Extensions Reviews	183