

February 3, 2023

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 2022 fiscal year, which ended on August 31, 2022.

Organization and Personnel

The Financial Compliance Division continues to oversee student attendance reviews, annual financial and compliance report (AFR) reviews, special allotment reviews, SHARS (School Health and Related Services) reviews, all aspects of the State Compensatory Education (SCE) program, and financial accountability ratings. In addition, the division continued to update 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 2022, the division continued to advise and partner with districts and charters to ensure that accurate financial and student records were maintained 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 impacted by the pandemic again for fiscal year 2022. Certain 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 June 2021, 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 2022 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 <table border="1" data-bbox="690 877 1084 1115"> <tr> <td data-bbox="690 877 1084 957">--Reviews</td> <td data-bbox="1084 877 1424 957">126 <i>Completed</i> 29 <i>in progress</i></td> </tr> <tr> <td data-bbox="690 957 1084 1037">--Correspondence Investigations</td> <td data-bbox="1084 957 1424 1037">8 <i>Completed</i> 5 <i>in progress</i></td> </tr> <tr> <td data-bbox="690 1037 1084 1115">--Charter School Closeout Reviews</td> <td data-bbox="1084 1037 1424 1115">0 <i>Completed</i> 0 <i>in progress</i></td> </tr> </table>	--Reviews	126 <i>Completed</i> 29 <i>in progress</i>	--Correspondence Investigations	8 <i>Completed</i> 5 <i>in progress</i>	--Charter School Closeout Reviews	0 <i>Completed</i> 0 <i>in progress</i>	
--Reviews	126 <i>Completed</i> 29 <i>in progress</i>						
--Correspondence Investigations	8 <i>Completed</i> 5 <i>in progress</i>						
--Charter School Closeout Reviews	0 <i>Completed</i> 0 <i>in progress</i>						
SHARS (School Health and Related Services) <table border="1" data-bbox="690 1188 1084 1346"> <tr> <td data-bbox="690 1188 1084 1268">--Audits/Reviews</td> <td data-bbox="1084 1188 1424 1268">28 <i>Completed</i> 9 <i>in progress</i></td> </tr> <tr> <td data-bbox="690 1268 1084 1346">--Compliant Investigations</td> <td data-bbox="1084 1268 1424 1346">0 <i>Completed</i> 0 <i>in progress</i></td> </tr> </table>	--Audits/Reviews	28 <i>Completed</i> 9 <i>in progress</i>	--Compliant Investigations	0 <i>Completed</i> 0 <i>in progress</i>			
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--Compliant Investigations	0 <i>Completed</i> 0 <i>in progress</i>						
Annual Financial and Compliance Report Reviews	990 <i>Completed</i>						
CPA Work Paper Reviews	0 <i>Completed</i> 0 <i>in progress</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	9 <i>Completed</i> 4 <i>in progress</i>						

School First Ratings Issued	1,201 <i>Completed</i>
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The division completed reviews of student attendance data, including both desk and compliance reviews. These reviews resulted in the recovery of \$608,742 of taxpayer funds because of the reported errors. In addition, eight student attendance investigations were also completed, resulting in the recovery of \$42,617 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 included. During the 2022 fiscal year, the division reviewed and issued letters or reports on 990 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). The division completed 28 SHARS audit/reviews and nine were in progress at the end of the fiscal year.

The division is beginning to look at LEAs that did not spend the statutorily minimum amount on the special allotments. A requirement from HB 3 was incorporated into the data feed 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 changed 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 2022, the division performed thirteen reviews.

The division completed desk reviews of superintendent severance payment disclosures submitted by school districts. These reviews resulted in \$14,761 in reductions in Foundation School Program (FSP) funding. Other severance payments followed 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 87th Legislature and GASB and FASB accounting updates. The update also includes changes to fund codes that were created to account for the ESSER funding that went to help LEAs during the pandemic.

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, SHARS compliance, State Comp ED requirements, and new laws on the horizon. Several staff members from the division participated in training districts on the changes to student attendance because of the pandemic and changes to allow for funding virtual instruction. Division staff also supported two workgroups that were created by the legislature to make recommendations for the 88th legislative session.

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 1,000 requests for information received through the division's four mailboxes (financial accountability, school audits, state compensatory education, and student attendance accounting).

Additionally, the division updated 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 2022 fiscal year. As of August 31, 2022, the adjustments resulting from attendance reviews and correspondence investigations, reviews of charter closeouts, and superintendent buyout reviews resulted in \$666,120 owed to the state.

Respectfully submitted,

David Marx
Director, Financial Compliance Division

Attachment

ATTACHMENT

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CR21-004	161-801	Waco Charter School	9/10/2021	\$ -
2	DA21-036	011-905	McDade ISD	9/10/2021	\$ (435)
3	DA21-099	075-902	La Grange ISD	9/10/2021	\$ (1,190)
4	DA21-138	071-901	Clint ISD	9/10/2021	\$ (1,416)
5	DA21-139	101-804	George I Sanchez Charter	9/10/2021	\$ (1,526)
6	F21-001	220-920	White Settlement ISD	9/10/2021	\$ -
7	F21-008	093-904	Navasota ISD	9/10/2021	\$ -
8	DA21-049	220-914	Kennedale ISD	9/17/2021	\$ (4,845)
9	CR21-014	035-903	Nazareth ISD	10/1/2021	\$ -
10	CR21-018	108-808	Vanguard Academy	10/1/2021	\$ -
11	CR21-045	003-905	Diboll ISD	10/1/2021	\$ -
12	DA21-011	205-906	Sinton ISD	10/1/2021	\$ 361
13	DA21-035	171-901	Dumas ISD	10/1/2021	\$ (13,995)
14	DA21-050	254-902	La Pryor ISD	10/1/2021	\$ (3,954)
15	DA21-086	234-907	Wills Point ISD	10/1/2021	\$ (1,852)
16	DA21-098	014-905	Holland ISD	10/1/2021	\$ (3,296)
17	DA21-100	107-901	Athens ISD	10/1/2021	\$ (14,446)
18	DA21-107	182-905	Strawn ISD	10/1/2021	\$ (3,796)
19	DA21-110	221-911	Jim Ned CISD	10/1/2021	\$ (412)
20	CR21-008	071-908	Tornillo ISD	10/8/2021	\$ -
21	DA21-024	015-828	Harmony Science Academy (San Antonio)	10/8/2021	\$ (4,985)
22	DA21-065	251-901	Denver City ISD	10/8/2021	\$ (341)
23	DA21-088	126-901	Alvarado ISD	10/8/2021	\$ (7,989)
24	DA21-123	091-909	Whitesboro ISD	10/8/2021	\$ -
25	CR21-009	071-904	San Elizario ISD	10/22/2021	\$ -
26	CR21-037	242-902	Shamrock ISD	10/22/2021	\$ -
27	DA21-004	205-904	Mathis ISD	10/22/2021	\$ (6,584)
28	DA21-046	167-904	Priddy ISD	10/22/2021	\$ 2
29	DA21-047	189-902	Presidio ISD	10/22/2021	\$ (1,594)
30	DA21-074	123-913	Sabine Pass ISD	10/22/2021	\$ (3,709)
31	DA21-101	109-904	Hillsboro ISD	10/22/2021	\$ (2,329)
32	F21-002	158-901	Bay City ISD	10/22/2021	\$ -
33	F21-006	133-903	Kerrville ISD	10/22/2021	\$ -
34	CR21-050	007-905	Pleasanton ISD	10/29/2021	\$ -
35	CR21-001	152-806	Betty M. Condra School for Education Innovation	11/5/2021	\$ -
36	DA21-008	246-801	Meridian World School LLC	11/5/2021	\$ -
37	DA21-122	084-911	Friendswood ISD	11/5/2021	\$ -
38	CR21-005	057-906	Desoto ISD	11/12/2021	\$ -
39	CR21-030	003-906	Zavalla ISD	11/12/2021	\$ -
40	DA21-009	178-903	Calallen ISD	11/12/2021	\$ -
41	DA21-014	102-904	Hallsville ISD	11/12/2021	\$ (732)
42	DA21-071	212-903	Lindale ISD	11/12/2021	\$ (1,745)
43	DA21-076	123-908	Port Neches-Groves ISD	11/12/2021	\$ (653)
44	DA21-108	194-904	Clarksville ISD	11/12/2021	\$ (7,356)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
45	DA21-130	123-914	Hamshire-Fannett ISD	11/12/2021	\$ (5,822)
46	DA21-148	028-902	Lockhart ISD	11/12/2021	\$ (747)
47	DA21-017	123-807	Bob Hope School	11/19/2021	\$ (1,347)
48	DA21-045	146-904	Hardin ISD	11/19/2021	\$ (39)
49	DA21-059	247-903	La Vernia ISD	11/19/2021	\$ (2,790)
50	DA21-082	249-904	Chico ISD	11/19/2021	\$ (5,350)
51	DA21-030	014-903	Belton ISD	12/3/2021	\$ (2,783)
52	DA21-031	205-903	Ingleside ISD	12/3/2021	\$ (18,656)
53	DA21-033	043-918	Community ISD	12/3/2021	\$ (1,480)
54	DA21-119	184-902	Springtown ISD	12/3/2021	\$ (3,043)
55	CR21-032	015-809	Bexar County Academy	1/7/2022	\$ -
56	DA21-105	161-901	Crawford ISD	1/7/2022	\$ (2,001)
57	DA21-113	057-911	Highland Park ISD	1/7/2022	\$ -
58	DA21-115	015-908	South San Antonio ISD	1/7/2022	\$ (4,644)
59	DA21-117	061-906	Ponder ISD	1/7/2022	\$ (6,211)
60	DA21-124	184-909	Brock ISD	1/7/2022	\$ (1,736)
61	DA21-127	161-903	Midway ISD	1/7/2022	\$ (823)
62	DA21-136	108-906	McAllen ISD	1/7/2022	\$ (1,083)
63	DA21-140	070-912	Waxahachie ISD	1/7/2022	\$ (213)
64	DA21-143	175-903	Corsicana ISD	1/7/2022	\$ (2,885)
65	DA21-058	126-902	Burleson ISD	1/14/2022	\$ (3,386)
66	DA21-079	030-901	Cross Plains ISD	1/14/2022	\$ -
67	DA21-137	146-901	Cleveland ISD	1/14/2022	\$ (60)
68	DA21-060	123-910	Beaumont ISD	1/21/2022	\$ (11,820)
69	DA21-129	114-901	Big Spring ISD	1/21/2022	\$ 179
70	CR21-041	003-801	Pineywoods Community Academy	2/11/2022	\$ -
71	DA21-025	220-817	Newman International Academy of Arlington	2/11/2022	\$ (3,733)
72	DA21-057	191-901	Canyon ISD	2/11/2022	\$ (493)
73	DA21-069	019-905	New Boston ISD	2/11/2022	\$ -
74	DA21-087	246-907	Jarrell ISD	2/11/2022	\$ (3,210)
75	DA21-114	043-902	Anna ISD	2/11/2022	\$ (2,184)
76	DA21-142	208-902	Snyder ISD	2/11/2022	\$ (10,255)
77	DA21-015	178-915	West Oso ISD	3/4/2022	\$ (7,707)
78	DA21-064	043-908	Melissa ISD	3/4/2022	\$ (5,367)
79	DA21-084	246-908	Liberty Hill ISD	3/4/2022	\$ (2,637)
80	DA21-053	105-905	Wimberley ISD	4/1/2022	\$ (321)
81	DA21-063	227-909	Eanes ISD	4/1/2022	\$ (15,002)
82	DA21-066	101-906	Crosby ISD	4/1/2022	\$ (282)
83	DA21-077	092-903	Longview ISD	4/1/2022	\$ (7,843)
84	DA21-080	094-903	Navarro ISD	4/1/2022	\$ (10,534)
85	DA21-093	246-906	Hutto ISD	4/1/2022	\$ (989)
86	DA21-128	057-904	Cedar Hill ISD	4/1/2022	\$ (16,613)
87	DA21-135	015-904	Harlandale ISD	4/1/2022	\$ (2,991)
88	DA21-141	241-903	El Campo ISD	4/1/2022	\$ (1,712)
89	DA21-089	075-903	Schulenburg ISD	4/8/2022	\$ (5,036)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
90	DA21-112	170-904	Willis ISD	4/8/2022	\$ (1,827)
91	DA21-041	064-903	Carrizo Springs CISD	4/15/2022	\$ (3,198)
92	DA21-062	220-912	Crowley ISD	4/15/2022	\$ (14,114)
93	DA21-061	212-909	Chapel Hill ISD	4/22/2022	\$ (18,013)
94	CR22-050	046-802	Trinity Charter School	5/13/2022	\$ -
95	DA21-006	015-807	Southwest Preparatory School	5/13/2022	\$ (4,731)
96	DA21-013	094-901	Seguin ISD	5/13/2022	\$ (7,878)
97	DA21-023	084-902	Galveston ISD	5/13/2022	\$ (10,745)
98	DA21-055	129-902	Forney ISD	5/13/2022	\$ (6,958)
99	DA21-085	221-912	Wylie ISD	5/13/2022	\$ (6,865)
100	DA21-118	021-901	College Station ISD	5/13/2022	\$ (1,885)
101	DA21-120	079-910	Stafford MSD	5/13/2022	\$ (294)
102	CR22-016	015-906	Randolph Field ISD	5/20/2022	\$ -
103	DA21-001	227-806	University of Texas University Charter School	5/20/2022	\$ (12,069)
104	DA21-075	233-901	San Felipe-Del Rio CISD	5/20/2022	\$ (15,305)
105	DA21-144	101-845	YES Prep Public Schools Inc	5/20/2022	\$ (10,040)
106	DA21-078	011-902	Elgin ISD	5/27/2022	\$ (968)
107	DA21-051	220-918	Eagle Mountain-Saginaw ISD	6/10/2022	\$ (103,546)
108	DA22-052	057-805	Lumin Education	6/10/2022	\$ -
109	DA21-010	221-901	Abilene ISD	6/24/2022	\$ (4,165)
110	DA21-019	091-906	Sherman ISD	6/24/2022	\$ (65,035)
111	DA21-021	178-914	Flour Bluff ISD	6/24/2022	\$ (2,241)
112	DA21-067	101-924	Sheldon ISD	6/24/2022	\$ (2,321)
113	DA21-145	108-903	Edcouch-Elsa ISD	6/24/2022	\$ (8,365)
114	DA21-020	246-904	Georgetown ISD	7/1/2022	\$ (5,628)
115	DA21-090	187-907	Livingston ISD	7/1/2022	\$ (1,270)
116	DA21-131	108-909	Pharr-San Juan-Alamo ISD	7/8/2022	\$ (16,194)
117	DA21-134	240-801	Triumph Public High Schools-Laredo	7/8/2022	\$ (2,662)
118	DA21-018	014-906	Killeen ISD	7/22/2022	\$ (9,913)
119	DA21-132	101-920	Spring Branch ISD	7/22/2022	\$ (3,699)
120	DA21-022	214-901	Rio Grande City CISD	7/29/2022	\$ (3,077)
121	DA21-052	165-901	Midland ISD	7/29/2022	\$ (2,122)
122	DA21-133	108-804	Triumph Public High Schools-Rio Grande Valley	7/29/2022	\$ (1,148)
123	F22-011	046-902	Comal ISD	7/29/2022	\$ -
124	F22-004	101-907	Cypress-Fairbanks ISD	8/12/2022	\$ -
125	CR22-042	102-901	Karnack ISD	8/19/2022	\$ -
126	F22-005	184-903	Weatherford ISD	8/26/2022	\$ -
Total		126	Student Attendance Reviews Completed		\$ (608,742)

Item No.	Review No.	County District Number	District Name
1	CR22-009	057-809	Nova Academy
2	CR22-026	113-903	Lovelady ISD
3	CR22-008	015-841	The Gathering Place
4	F22-007	101-917	Pasadena ISD
5	CR22-017	140-904	Littlefield ISD
6	CR22-004	049-905	Callisburg ISD
7	CR22-006	101-878	Houston Classical Charter School
8	CR22-019	053-001	Crockett County CCSD
9	CR22-020	174-911	Douglass ISD
10	CR22-024	108-802	Horizon Montessori Public Schools
11	CR22-038	102-903	Waskom ISD
12	F22-002	101-912	Houston ISD
13	CR22-040	193-902	Leakey ISD
14	CR22-047	065-901	Clarendon ISD
15	F22-010	057-903	Carrollton-Farmers Branch ISD
16	F22-006	101-919	Spring ISD
17	F22-008	043-905	Frisco ISD
18	CR22-034	049-909	Sivells Bend ISD
19	CR22-049	113-902	Grapeland ISD
20	DA21-054	101-911	Goose Creek CISD
21	F22-003	015-905	Edgewood ISD
22	CR22-003	072-904	Bluff Dale ISD
23	CR22-021	067-903	Eastland ISD
24	CR22-045	138-902	Knox City-O'Brien CISD
25	CR22-027	127-905	Lueders-Avoca ISD
26	CR22-046	185-903	Friona ISD
27	CR22-037	107-907	Trinidad ISD
28	CR22-041	184-901	Poolville ISD
29	CR22-044	091-910	Whitewright ISD
Total		29	Student Attendance Reviews -- In Progress

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CC21-013	108-807	IDEA Public Schools	10/22/2021	\$ -
2	CC21-003	220-905	Fort Worth ISD	11/5/2021	\$ (33,295)
3	CC21-005	015-809	Bexar County Academy	11/5/2021	\$ (709)
4	CC21-008	015-802	George Gervin Academy	11/5/2021	\$ 27
5	CC21-006	015-801	Por Vida Academy	1/14/2022	\$ -
6	CC21-014	108-807	IDEA Public Schools	2/11/2022	\$ (26)
7	CC21-012	108-807	IDEA Public Schools	3/4/2022	\$ (320)
8	CC21-010	057-819	Jean Massieu Academy	4/1/2022	\$ (8,294)
Total		8	Student Attendance Complaint Investigations Completed		\$ (42,617)

Item No.	Review No.	County District Number	District Name
1	CC21-017	101-870	Beta Academy
2	CC21-015	240-901	Laredo ISD
3	CC21-009	178-909	Robstown ISD
4	CC21-011	108-902	Donna ISD
5	CC21-016	156-902	Stanton ISD
Total		5	Student Attendance Investigations -- In Progress

Item No.	County District Number	District Name
1	003-903	Lufkin ISD
2	015-806	School of Excellence in Education
3	062-903	Yoakum ISD
4	084-804	Ambassadors Prep
5	230-904	Union Hill ISD
6	057-816	A.W. Brown Leadership
7	020-904	Danbury ISD
8	118-902	Irion ISD
9	153-907	Wilson ISD
Total	9	Fiscal Management Reviews Completed

Item No.	County District Number	District Name
1	064-903	Carrizo Springs ISD
2	124-901	Jim Hogg County ISD
3	128-901	Karnes City ISD
4	031-914	Santa Rosa ISD
Total	4	Fiscal Management Reviews--In Progress

Item No.	County District Number	District Name	Review Date	Statutory Adjustment
1	254-901	Crystal City ISD	9/21/2021	
2	048-903	Paint Rock ISD	9/21/2021	
3	126-907	Rio Vista ISD	9/21/2021	
4	176-903	Deweyville ISD	9/22/2021	
5	110-902	Levelland ISD	9/22/2021	
6	249-905	Decatur ISD	9/24/2021	
7	078-901	Crowell ISD	2/18/2022	\$ 4,937
8	246-909	Round Rock ISD	2/23/2022	
9	105-904	Dripping Springs ISD	2/23/2022	
10	143-905	Sweet Home ISD	2/23/2022	
11	046-901	New Braunfels ISD	2/28/2022	
12	072-902	Dublin ISD	9/24/2021	
13	037-904	Jacksonville ISD	2/28/2022	
14	133-905	Divide ISD	3/2/2022	
15	182-905	Strawn ISD	4/14/2022	\$ 900
16	071-902	El Paso ISD	2/23/2022	
17	071-909	Socorro ISD	3/3/2022	
18	146-901	Cleveland ISD	4/14/2022	\$ 8,925
19	220-917	Castleberry ISD	3/3/2022	
20	237-902	Hempstead ISD	5/17/2022	
21	143-902	Moulton ISD	3/2/2022	
Total	21	Superintendent's Severance Reviews Completed		\$ 14,762

Item No.	County District Number	District Name
1	078-901	Crowell ISD
2	241-601	Rio Grande City CISD
3	089-901	Gonzales ISD
4	117-907	Spring Creek ISD
5	220-905	Fort Worth ISD
6	120-902	Ganado ISD
7	158-901	Bay City ISD
8	126-905	Joshua ISD
9	240-904	Webb CISD
10	247-904	Poth ISD
11	094-904	Marion ISD
12	243-905	Wichita Falls ISD
13	026-902	Somerville ISD
Total	13	Superintendent's Severance Reviews -- In Progress

Item No.	County District Number	District Name	Review Date
1	101-907	Plano ISD	9/22/2021
2	178-914	Flour Bluff ISD	11/30/2021
3	079-901	Lamar CISD	1/11/2022
4	015-915	Northside ISD	1/23/2022
5	221-912	Wylie ISD	2/11/2022
6	101-912	Houston ISD	3/9/2022
7	225-902	Mt. Pleasant ISD	4/27/2022
8	235-902	Victoria ISD	6/3/2022
9	170-902	Conroe ISD	6/13/2022
10	043-905	Frisco ISD	7/21/2022
11	184-904	Millsap ISD	8/18/2022
12	227-901	Austin ISD	8/18/2022
13	152-907	Frenship ISD	8/19/2022
14	175-902	Blooming Grove ISD	8/26/2022
15	247-903	La Vernia ISD	8/26/2022
16	220-910	Lake Worth ISD	8/26/2022
17	034-905	Linden-Kildare CISD	8/26/2022
18	123-905	Nederland ISD	8/26/2022
19	161-914	Waco ISD	8/26/2022
20	201-914	West Rusk County CISD	8/26/2022
21	045-903	Rice CISD	8/26/2022
22	057-922	Coppell ISD	8/29/2022
23	227-910	Del Valle ISD	8/29/2022
24	246-906	Hutto ISD	8/29/2022
25	101-916	La Porte ISD	8/29/2022
26	152-902	New Deal ISD	8/29/2022
27	140-905	Olton ISD	8/29/2022
28	152-909	Shallowater ISD	8/29/2022
Total	28	SHARS Audit Reviews (onsite/desk) -COMPLETED	

Item No.	County District Number	District Name
1	057-834	Evolution Academy
2	043-904	Farmersville ISD
3	108-912	La Joya ISD
4	011-905	McDade ISD
5	238-902	Monahans-Wickette-Pyote ISD
6	043-911	Princeton ISD
7	014-910	Troy ISD
8	108-910	Progreso ISD
9	108-913	Weslaco ISD
Total	9	SHARS Audit Reviews (onsite/desk) -In Progress

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	990
5	Research for funding pandemic related issues	multi
6	School First Ratings for FYE 2020	1201
7	Presentations and Trainings throughout Texas covering FASRG, SAAH, SHARS, Comp Ed etc.	70+
8	Financial Exigency Reviewed	0
9	Fiscal Year Changes	11
10	New Charters Schools Applications Reviewed	9
11	Depository Contracts and/or Extensions Reviews	184