

February 2, 2024

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 2023 fiscal year, which ended on August 31, 2023.

### **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 2023, 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 worked through the residual impacts of the pandemic for fiscal year 2023. During the 87<sup>th</sup> legislative session, HB 1525, the legislature created a requirement for the Financial Compliance Division to monitor the tax rates of school districts and to verify if any of the school districts are using the maintenance and operations tax levy to pay for the interest and sinking debt requirements.

### **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 2022, with a few exceptions due

to limited resources. The division had turnover in personnel in key positions that were replaced with new staff. 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 2023 fiscal year by type. Additional details and a list of other work performed by the division are provided in the attachment.

<b>Activity</b>	<b>Status</b>
<b>Student Attendance</b>	
--Reviews	129 <i>Completed</i> 12 <i>in progress</i>
--Correspondence Investigations	10 <i>Completed</i> 0 <i>in progress</i>
--Charter School Closeout Reviews	5 <i>Completed</i> 0 <i>in progress</i>
<b>SHARS (School Health and Related Services)</b>	
--Audits/Reviews	37 <i>Completed</i> 12 <i>in progress</i>
--Compliant Investigations	0 <i>Completed</i> 0 <i>in progress</i>
Annual Financial and Compliance Report Reviews	754 <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	30 <i>Completed</i> 5 <i>in progress</i>
School First Ratings Issued	1,199 <i>Completed</i>
1525 Tax Rate Compliance Reviews	25 <i>Reviewed</i> 13 <i>in progress</i>
State Allotment Monitoring Program Compliance	467 <i>Completed</i>

The division completed reviews of student attendance data, including both desk and compliance reviews. These reviews resulted in the recovery of \$1,008,049 of taxpayer funds because of the

reported errors. In addition, ten student attendance investigations were also completed, resulting in the recovery of \$121,446 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 2023 fiscal year, the division reviewed and issued letters or reports on 754 AFRs and completed the remaining reviews from the prior year.

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 37 SHARS audit/reviews and 12 were in progress at the end of the fiscal year.

The division successfully notified 467 LEAs that did not spend the statutorily minimum amount on the special allotments, which includes the State Compensatory Education Program, Gifted and Talented Program, Special Education Program, Bilingual Education Program, Career and Technology Program, Early Education Program, Dyslexia Program, and College, Career, and Military Readiness Program. Additionally, 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 focus on one of 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 2023, the division completed 30 fiscal management reviews.

The division completed desk reviews of superintendent severance payment disclosures submitted by school districts and charter schools. These reviews resulted in zero reductions in Foundation School Program (FSP) funding because the 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, §45.0021 requires TEA to review the tax rates for all school districts to determine if they are levying a maintenance and operations tax in order to create a surplus to pay interest and

sinking obligations. The division completed 25 preliminary reviews and continued to work with 13 of the districts.

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 continues to make updates to FASRG to reflect the changes mandated by the Legislature and GASB and FASB accounting changes. 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. Division staff also supported two workgroups that were created by the legislature to make recommendations for the 88<sup>th</sup> legislative session. Additionally, division staff reviewed proposed legislation during the 88<sup>th</sup> legislative session and four special sessions and met with legislative offices when additional details were needed.

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 mailboxes (financial accountability, school audits, state compensatory education, student attendance accounting, and state allotments).

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 2023 fiscal year. As of August 31, 2023, the adjustments resulting from attendance reviews and correspondence investigations, reviews of charter closeouts, and superintendent buyout reviews resulted in \$1,131,919 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	CR22-009	057-809	Nova Academy	9/2/22	\$0
2	CR22-026	113-903	Lovelady ISD	9/2/22	\$0
3	CR22-038	102-903	Waskom ISD	9/16/22	\$0
4	F22-007	101-917	Pasadena ISD	9/16/22	\$0
5	CR22-006	101-878	Houston Classical Charter School	9/16/22	\$0
6	CR22-008	015-841	The Gathering Place	9/16/22	\$0
7	CR22-024	108-802	Horizon Montessori Public Schools	9/16/22	\$0
8	CR22-004	049-905	Callisburg ISD	9/16/22	\$0
9	F22-002	101-912	Houston ISD	9/16/22	\$0
10	CR22-020	174-911	Douglass ISD	9/16/22	\$0
11	CR22-019	053-001	Crockett County CCSD	9/16/22	\$0
12	CR22-017	140-904	Littlefield ISD	9/16/22	\$0
13	CR22-031	160-904	Rochelle ISD	9/16/22	\$0
14	F22-010	057-903	Carrollton-Farmers Branch ISD	10/7/22	\$0
15	CR22-040	193-902	Leakey ISD	10/7/22	\$0
16	F22-006	101-919	Spring ISD	10/7/22	\$0
17	CR22-047	065-901	Clarendon ISD	10/7/22	\$0
18	F22-003	015-905	Edgewood ISD	10/14/22	\$0
19	CR22-046	185-903	Friona ISD	10/14/22	\$0
20	F22-001	101-903	Alief ISD	10/14/22	\$0
21	CR22-013	025-904	Blanket ISD	10/14/22	\$0
22	CR22-007	015-840	San Antonio Preparatory Schools	10/14/22	\$0
23	F22-008	043-905	Frisco ISD	10/14/22	\$0
24	CR22-005	116-902	Celeste ISD	10/14/22	\$0
25	CR22-049	113-902	Grapeland ISD	10/14/22	\$0
26	CR22-003	072-904	Bluff Dale ISD	10/14/22	\$0
27	CR22-045	138-902	Knox City-O'Brien CISD	10/14/22	\$0
28	CR22-002	193-801	Big Springs Charter School	10/14/22	\$0
29	F22-009	071-905	Ysleta ISD	10/14/22	\$0
30	CR22-012	152-906	Lubbock-Cooper ISD	10/14/22	\$0
31	CR22-021	067-903	Eastland ISD	10/14/22	\$0
32	CR22-030	119-903	Perrin-Whitt CISD	10/14/22	\$0
33	CR22-027	127-905	Lueders-Avoca ISD	10/14/22	\$0
34	DA21-054	101-911	Goose Creek CISD	10/14/22	(\$3,432)
35	CR22-034	049-909	Sivells Bend ISD	10/14/22	\$0
36	CR22-041	184-901	Poolville ISD	10/21/22	\$0
37	CR22-037	107-907	Trinidad ISD	10/21/22	\$0
38	CR22-018	220-815	Chapel Hill Academy	10/28/22	\$0
39	CR22-029	070-910	Palmer ISD	10/28/22	\$0
40	CR22-032	177-901	Roscoe Collegiate ISD	11/18/22	\$0
41	CR22-014	110-902	Levelland ISD	11/18/22	\$0
42	CR22-022	234-903	Edgewood ISD	11/18/22	\$0
43	CR22-023	127-903	Hamlin Collegiate ISD	11/18/22	\$0
44	DA22-071	098-903	Pringle-Morse CISD	11/18/22	\$0

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
45	DA22-070	091-907	Tioga ISD	11/18/22	\$0
46	CR22-048	149-901	George West ISD	11/18/22	\$0
47	CR22-001	183-901	Beckville ISD	11/18/22	\$0
48	CR22-036	101-859	STEP Charter School	11/18/22	\$0
49	CR22-039	226-905	Water Valley ISD	11/18/22	\$0
50	CR22-015	186-902	Fort Stockton ISD	11/18/22	\$0
51	DA22-063	070-905	Ferris ISD	12/9/22	\$0
52	DA22-073	227-826	Montessori For All	12/9/22	\$0
53	DA22-060	187-901	Big Sandy ISD	12/9/22	\$0
54	DA22-050	041-902	Robert Lee ISD	12/9/22	\$0
55	CR22-011	067-907	Ranger ISD	12/30/22	\$0
56	DA21-028	243-905	Wichita Falls ISD	12/30/22	(\$126,261)
57	CR22-033	245-904	San Perlita ISD	1/6/23	\$0
58	DA22-072	108-809	Excellence in Leadership Academy	1/6/23	\$0
59	CR22-044	091-910	Whitewright ISD	2/10/23	\$0
60	CR22-035	218-901	Sonora ISD	2/10/23	\$0
61	CR22-025	245-901	Lasara ISD	2/10/23	\$0
62	DA22-049	001-907	Palestine ISD	2/10/23	(\$1,697)
63	DA22-058	227-804	NYOS Charter School	2/10/23	(\$2,236)
64	DA22-055	057-848	International Leadership of Texas	2/10/23	(\$283)
65	DA22-062	129-905	Mabank ISD	2/10/23	(\$5,123)
66	DA22-035	031-903	Harlingen CISD	2/10/23	(\$601)
67	DA22-066	074-903	Bonham ISD	2/10/23	(\$167)
68	DA22-047	181-907	Vidor ISD	2/10/23	(\$10,876)
69	DA22-069	061-802	North Texas Collegiate Academy	2/10/23	\$0
70	CR22-010	072-801	Premier High Schools	2/10/23	\$0
71	DA22-076	020-908	Pearland ISD	2/10/23	(\$1,739)
72	DA22-041	174-904	Nacogdoches ISD	2/17/23	(\$2,774)
73	DA22-044	236-902	Huntsville ISD	2/17/23	(\$2,914)
74	DA22-048	057-813	Trinity Basin Preparatory	2/17/23	(\$7,666)
75	DA22-039	020-901	Alvin ISD	3/10/23	(\$16,057)
76	DA22-051	116-908	Quinlan ISD	3/10/23	(\$172)
77	DA22-067	243-902	Electra ISD	3/10/23	(\$4,696)
78	CR22-028	201-908	Overton ISD	3/10/23	\$0
79	DA22-030	021-902	Bryan ISD	3/10/23	(\$343)
80	DA22-005	101-902	Aldine ISD	3/10/23	(\$9,158)
81	DA22-061	123-907	Port Arthur ISD	3/17/23	(\$16,200)
82	DA22-065	163-901	Devine ISD	3/17/23	(\$3,607)
83	DA22-038	246-913	Leander ISD	3/17/23	(\$4,930)
84	DA22-001	057-905	Dallas ISD	3/31/23	(\$40,736)
85	DA22-068	034-901	Atlanta ISD	4/7/23	\$0
86	DA22-045	066-902	San Diego ISD	4/7/23	(\$8,905)
87	DA22-031	057-803	Uplift Education	4/7/23	(\$12,484)
88	DA22-042	043-914	Wylie ISD	4/7/23	(\$1,249)

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
89	DA22-032	108-908	Mission CISD	4/7/23	(\$1,631)
90	DA22-004	071-902	El Paso ISD	4/21/23	(\$49,463)
91	DA22-075	250-903	Mineola ISD	4/21/23	\$0
92	DA22-074	236-901	New Waverly ISD	4/21/23	\$0
93	DA22-013	057-804	Texans Can Academies	4/21/23	(\$30,312)
94	DA22-046	145-901	Buffalo ISD	4/21/23	\$0
95	DA22-008	071-909	Socorro ISD	4/21/23	(\$5,318)
96	DA22-064	243-901	Burkburnett ISD	4/21/23	(\$13,268)
97	DA22-040	152-803	Triumph Public High Schools-Lubbock	4/21/23	(\$4,551)
98	DA22-016	031-901	Brownsville ISD	5/12/23	(\$23,599)
99	DA22-026	061-902	Lewisville ISD	5/12/23	(\$1,755)
100	DA22-053	126-904	Grandview ISD	5/12/23	(\$13,530)
101	DA22-010	240-903	United ISD	5/12/23	(\$214)
102	DA22-003	015-915	Northside ISD	5/19/23	(\$185,020)
103	DA22-056	057-913	Lancaster ISD	5/19/23	(\$2,428)
104	DA22-021	152-901	Lubbock ISD	5/19/23	(\$1,812)
105	DA22-029	170-902	Conroe ISD	5/19/23	(\$4,775)
106	DA22-036	226-903	San Angelo ISD	6/2/23	(\$3,612)
107	DA22-014	015-907	San Antonio ISD	6/2/23	(\$12,375)
108	DA22-034	220-902	Birdville ISD	6/16/23	(\$31,220)
109	DA22-024	043-910	Plano ISD	6/16/23	(\$9,465)
110	DA22-011	068-901	Ector County ISD	6/16/23	\$5,775
111	DA22-037	235-902	Victoria ISD	7/21/23	(\$6,370)
112	DA22-059	014-908	Salado ISD	7/21/23	\$0
113	DA22-012	227-901	Austin ISD	7/21/23	(\$30,953)
114	DA22-002	220-905	Fort Worth ISD	7/21/23	(\$15,221)
115	DA22-019	015-910	North East ISD	7/21/23	(\$11,481)
116	CA23-001	101-903	Alief ISD	7/21/23	\$0
117	DA22-025	057-912	Irving ISD	7/21/23	(\$7,254)
118	CA23-002	021-902	Bryan ISD	7/21/23	\$0
119	CA23-003	116-903	Commerce ISD	7/21/23	\$0
120	CA23-004	084-901	Dickinson ISD	8/11/23	\$0
121	CA23-008	101-910	Galena Park ISD	8/11/23	\$0
122	DA23-073	050-902	Gatesville ISD	8/11/23	\$0
123	CA23-013	220-908	Mansfield ISD	8/11/23	\$0
124	DA22-028	188-901	Amarillo ISD	8/11/23	(\$16,009)
125	DA22-022	220-907	Keller ISD	8/11/23	(\$232,013)
126	DA22-017	108-912	La Joya ISD	8/11/23	(\$15,869)
127	CA23-018	246-909	Round Rock ISD	8/11/23	\$0
128	CA23-009	003-902	Hudson ISD	8/25/23	\$0
129	CA23-006	066-903	Freer ISD	8/25/23	\$0
<b>Total</b>		<b>129</b>	<b>Student Attendance Reviews Completed</b>		<b>\$ (1,008,049)</b>



<b>Item No.</b>	<b>Review No.</b>	<b>County District Number</b>	<b>District Name</b>
1	DA22-006	246-909	Round Rock ISD
2	DA22-007	227-825	Austin Achieve Public Schools
3	DA22-009	057-914	Mesquite ISD
4	DA22-015	014-801	Richard Milburn Alternative High School (Killeen)
5	DA22-018	057-909	Garland ISD
6	DA22-020	108-904	Edinburg CISD
7	DA22-027	057-916	Richardson ISD
8	DA22-043	149-902	Three Rivers ISD
9	DA22-054	015-822	Jubilee Academies
10	DA22-057	021-803	Brazos School for Inquiry & Creativity
11	DA23-067	190-903	Rains ISD
12	DA23-075	125-903	Orange Grove ISD
<hr/>			
<b>Total</b>		<b>12</b>	<b>Student Attendance Reviews -- In Progress</b>

Item No.	Review No.	County District Number	District Name	Final Mailed	Final Adjustment
1	CC21-017	101-870	Beta Academy	9/2/2022	\$ (2,775)
2	CC22-002	020-907	Columbia-Brazoria ISD	9/16/2022	\$ -
3	CC21-015	240-901	Laredo ISD	10/7/2022	\$ (34,728)
4	CC21-011	108-902	Donna ISD	10/22/2022	\$ -
5	CC22-001	125-901	Alice ISD	12/30/2022	\$ (43)
6	CC21-009	178-909	Robstown ISD	2/10/2023	\$ (58,643)
7	CC23-001	089-901	Gonzales ISD	2/10/2023	\$ -
8	CC21-016	156-902	Stanton ISD	5/12/2023	\$ (14,556)
9	CC23-003	092-903	Longview ISD	6/9/2023	\$ -
10	CC23-002	108-807	IDEA Public Schools	8/11/2023	\$ (10,701)
<b>Total</b>		<b>10</b>	<b>Student Attendance Complaint Investigations Completed</b>		<b>\$ (121,446)</b>

<b>Item No.</b>	<b>Review No.</b>	<b>County District Number</b>	<b>District Name</b>	<b>Final Mailed</b>	<b>Final Adjustment</b>
1	CO23-001	068-803	UTPB STEM Academy	3/10/23	(\$2,424)
2	CO23-002	170-801	Texas Serenity Academy	7/21/23	\$0
3	CO23-004	161-801	Waco Charter School	7/21/23	\$0
4	CO23-005	220-819	High Point Academy	7/21/23	\$0
5	CO23-003	057-805	Lumin Education	7/21/23	\$0
<b>Total</b>		<b>5</b>	<b>Student Attendance Charter School Close Outs Completed</b>		<b>\$ (2,424)</b>

<b>Item No.</b>	<b>County District Number</b>	<b>District Name</b>
1	064-903	Carrizo Springs Cons ISD
2	124-901	Jim Hogg ISD
3	128-901	Karnes ISD
4	031-914	Santa Rosa ISD
5	091-907	Tioga ISD
6	125-902	Ben Bolt-Palito Blanco ISD
7	015-809	Bexar County Academy
8	048-903	Paint Rock ISD
9	043-910	Plano ISD
10	071-902	El Paso ISD
11	235-901	Bloomington ISD
12	109-914	Penelope ISD
13	031-905	La Feria ISD
14	057-906	DeSoto ISD
15	117-904	Plemons-Stinnet-Phillips CISD
16	015-835	Great Hearts Texas
17	055-901	Culberson County-Allamoore ISD
18	244-903	Vernon ISD
19	250-903	Mineola ISD
20	057-810	Academy of Dallas
21	056-901	Dalhart ISD
22	071-906	Anthony ISD
23	101-924	Sheldon ISD
24	108-916	Valley View ISD
25	170-903	Montgomery ISD
26	031-911	Rio Hondo ISD
27	066-902	San Diego ISD
28	108-903	Edcouch-Elsa ISD
29	245-902	Lyford CISD
30	041-902	Robert Lee ISD
<b>Total</b>	<b>30</b>	<b>Fiscal Management Reviews Completed</b>

<b>Item No.</b>	<b>County District Number</b>	<b>District Name</b>
1	062-903	Yoakum ISD
2	031-912	San Benito CISD
3	217-901	Aspermont ISD
4	015-917	Southside ISD
5	142-901	Cotulla ISD
<b>Total</b>	<b>5</b>	<b>Fiscal Management Reviews--In Progress</b>

<b>Item No.</b>	<b>County District Number</b>	<b>District Name</b>	<b>Review Date</b>	<b>Statutory Adjustment</b>
1	214-901	Rio Grande City CISD	1/23/2023	\$0.00
2	117-907	Spring Creek ISD	1/23/2023	\$0.00
3	120-902	Ganado ISD	1/23/2023	\$0.00
4	158-901	Bay City ISD	1/23/2023	\$0.00
5	240-904	Webb Consolidated ISD	2/14/2023	\$0.00
6	094-904	Marion ISD	2/14/2023	\$0.00
7	243-905	Wichita Falls ISD	2/14/2023	\$0.00
8	026-902	Somerville ISD	2/14/2023	\$0.00
<hr/>				
<b>Total</b>	<b>8</b>	<b>Superintendent's Severance Reviews Completed</b>		<b>\$ -</b>

<b>Item No.</b>	<b>County District Number</b>	<b>District Name</b>
1	089-901	Gonzales ISD
2	220-905	Fort Worth ISD
3	126-905	Joshua ISD
4	247-904	Poth ISD
5	040-902	Whiteface Consolidated ISD
6	232-903	Uvalde Consolidated ISD
7	015-916	Judson ISD
8	108-909	Pharr-San Juan-Alamo ISD
9	108-903	Edcouch-Elsa ISD
10	015-909	Somerset ISD
11	024-901	Brooks County ISD
12	163-903	Natalia ISD
13	039-902	Henrietta ISD
14	110-901	Anton ISD
15	240-904	Webb Consolidated ISD
16	130-901	Boerne ISD
17	220-901	Arlington ISD
18	227-827	The Excel Center for Adults
19	101-912	Houston ISD
20	120-902	Ganado ISD
21	205-903	Ingleside ISD
22	036-901	Anahuac ISD
23	208-903	Ira ISD
<b>Total</b>	<b>23</b>	<b>Superintendent's Severance Reviews -- In Progress</b>

Item No.	County District Number	District Name	Review Date
1	84910	Clear Creek ISD	9/8/2022
2	119902	Jacksboro ISD	9/8/2022
3	101914	Katy ISD	9/12/2022
4	84802	Odyssey Academy	9/12/2022
5	199902	Royse City ISD	9/12/2022
6	19907	Texarkana ISD	9/12/2022
7	212910	Winona ISD	9/12/2022
8	49901	Gainesville ISD	9/26/2022
9	43910	Plano ISD	9/27/2022
10	43901	Allen ISD	10/3/2022
11	71907	Canutillo ISD	10/3/2022
12	11902	Elgin ISD	10/3/2022
13	86901	Fredericksburg ISD	10/3/2022
14	137901	Kingsville ISD	10/3/2022
15	15908	South San Antonio ISD	10/3/2022
16	201910	Tatum ISD	10/3/2022
17	143901	Hallettsville ISD	10/5/2022
18	31901	Brownsville ISD	10/7/2022
19	15904	Harlandale ISD	10/7/2022
20	105906	Hays CISD	10/7/2022
21	61914	Little Elm ISD	10/7/2022
22	170906	Magnolia ISD	10/7/2022
23	46901	New Braunfels ISD	10/7/2022
24	101907	Cypress-Fairbanks ISD	10/10/2022
25	101912	Houston ISD	10/10/2022
26	170903	Montgomery ISD	10/10/2022
27	15910	Northeast ISD	10/10/2022
28	170902	Conroe ISD	10/17/2022
29	57905	Dallas ISD	10/18/2022
30	140904	Littlefield ISD	10/18/2022
31	101920	Spring Branch ISD	10/19/2022
32	108910	Progreso ISD	12/21/2022
33	101903	Alief ISD	5/25/2023
34	14906	Killeen ISD	5/30/2023
35	101917	Pasadena ISD	6/26/2023
36	240903	United ISD	7/26/2023
37	121904	Jasper ISD	8/29/2023
<b>Total</b>	<b>37</b>	<b>SHARS Audit Reviews (onsite/desk) -COMPLETED</b>	



<b>Item No.</b>	<b>County District Number</b>	<b>District Name</b>
1	221901	Abilene ISD
2	188901	Amarillo ISD
3	20902	Angleton ISD
4	220915	Azle ISD
5	11901	Bastop ISD
6	14903	Belton ISD
7	220902	Birdville ISD
8	130901	Boerne ISD
9	57904	Cedar Hill ISD
10	92902	Kilgore ISD
11	19908	Liberty-Eylau ISD
12	100904	Silsbee ISD
<b>Total</b>	<b>12</b>	<b>SHARS Audit Reviews (onsite/desk) -In Progress</b>

<b>County District</b>		
<b>Item No.</b>	<b>Number</b>	<b>District Name</b>
1	215-901	Breckenridge Independent School District
2	119-901	Bryson Independent School District
3	174-901	Chireno Independent School District
4	229-901	Colmesneil Independent School District
5	070-901	Avalon Independent School District
6	234-902	Canton Independent School District
7	072-902	Dublin Independent School District
8	241-902	East Bernard Independent School District
9	241-903	El Campo Independent School District
10	071-903	Fabens Independent School District
11	049-901	Gainesville Independent School District
12	120-902	Ganado Independent School District
13	174-903	Garrison Independent School District
14	033-901	Groom Independent School District
15	059-901	Hereford Independent School District
16	034-903	Hughes Springs Independent School District
17	205-903	Ingleside Independent School District
18	201-907	Mount Enterprise Independent School District
19	009-901	Muleshoe Independent School District
20	043-911	Princeton Independent School District
21	116-908	Quinlan Independent School District
22	019-909	Simms Independent School District
23	001-909	Slocum Independent School District
24	229-905	Spurger Independent School District
25	019-907	Texarkana Independent School District
<b>Total</b>	<b>25</b>	<b>HB1525 Tax Rate Compliance - Preliminary Review</b>

<b>County District</b>		
<b>Item No.</b>	<b>Number</b>	<b>District Name</b>
1	215-901	Breckenridge Independent School District
2	119-901	Bryson Independent School District
3	174-901	Chireno Independent School District
4	229-901	Colmesneil Independent School District
5	241-903	El Campo Independent School District
6	049-901	Gainesville Independent School District
7	174-903	Garrison Independent School District
8	034-903	Hughes Springs Independent School District
9	201-907	Mount Enterprise Independent School District
10	009-901	Muleshoe Independent School District
11	019-909	Simms Independent School District
12	001-909	Slocum Independent School District
13	229-905	Spurger Independent School District
<b>Total</b>	<b>13</b>	<b>HB1525 Tax Rate Compliance - In Progress</b>

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	754
5	School First Ratings for FYE 2022	1199
6	Presentations and Trainings throughout Texas covering FASRG, SAAH, SHARS, Comp Ed etc.	70+
7	Financial Exigency Reviewed	1
8	Fiscal Year Changes	11
9	New Charters Schools Applications Reviewed	8
10	State Allotment Monitoring Program Compliance	467
11	Depository Contracts and/or Extensions Reviews	184