

The State Board of Education (SBOE) adopts the review of 19 TAC Chapter 109, Budgeting, Accounting, and Auditing, Subchapter A, Budgeting, Accounting, Financial Reporting, and Auditing for School Districts; Subchapter B, Texas Education Agency Audit Functions; Subchapter C, Adoptions by Reference; and Subchapter D, Uniform Bank Bid or Request for Proposal and Depository Contract, pursuant to Texas Government Code, §2001.039. The SBOE proposed the review of Chapter 109, Subchapters A-D, in the February 28, 2025 issue of the *Texas Register* (50 TexReg 1704).

The SBOE finds the reasons for adopting Chapter 109, Subchapters A-D, continue to exist and readopts the rules. The SBOE received no comments related to the review of Subchapters A-D. At a future meeting, TEA anticipates presenting a proposed amendment to §109.52(c) and (e) to remove outdated references.

This concludes the review of Chapter 109.