

2026-2027 Risk Assessment Indicators

The following are the thirty-four indicators developed by the Department of Grant Compliance and Administration to establish LEA Risk Status for the 2026-2027 school year:

- I-1: An LEA has received a single-audit management decision letter with sustained findings for FY22-FY26.
- I-2: An LEA was non-compliant for IDEA-B LEA MOE for FY22-FY26.
- I-3: An LEA was monitored by FFM or SMD with final report findings for FY21-FY25.
- I-4: An LEA was placed on a formal programmatic Corrective Action for Non-Compliance for the Nita M. Lowey 21st Century Community Learning Centers (CCLC) grant for FY24-FY26.
- I-5: An LEA had grant management compliance concerns for FY22-FY26.
- I-6: An LEA had significant post-award issues with their program applications for FY23-FY26.
- I-7: An LEA was referred for Risk Assessment by other TEA divisions for FY26.
- I-8: An LEA experienced Superintendent turnover for FY24-FY26.
- I-9: An LEA has experienced CFO/Business Manager turnover for FY24-FY26.
- I-10: An LEA was not required to conduct a single-audit in FY25 as required per [2 CFR § 200.501](#).
- I-11: An LEA was monitored by FFM or SMD and had disallowed costs in the final report for FY21-FY25.
- I-12: An LEA was non-compliant for Program Monitoring Validation for FY22-FY26.
- I-13: An LEA had Federal Program Non-Compliance issues due to Late or No submission of their ESSA Consolidated Compliance Report for FY22-FY25.
- I-14: An LEA was non-compliant on their Self-Check Requirements for FY22-FY25.
- I-15: An LEA has not been fiscally monitored by the Department of Grant Compliance and Administration within the past six years.
- I-16: An LEA's historical Risk Status Designation for FY22-FY26.
- I-17: An LEA has been appointed a Board of Managers by the Commissioner of Education under [TEC § 39A.004](#) and the Board of Managers still governs the district.
- I-18: An LEA is currently being served by a Fiscal Conservator, appointed by the Commissioner of Education under [TEC § 39A.002](#).

- I-19: Ad Hoc Referrals to the Federal Compliance Officer for the following projects:
 - Programmatic Non-Compliance
 - Open Complaints and Investigations of federal funds
 - Other referrals
- I-20: Number of Non-Compliance Resolution overdue refunds or documents for FY23-FY26.
- I-21: An LEA had a large percentage of federal expenditures compared to their total operating costs for FY25.
- I-22: An LEA had late or no submission of their single-audit to the Federal Award Clearinghouse in accordance with [2 CFR § 200.512](#) for FY25.
- I-23: An LEA has not drawn down federal grant funds by January 31, 2026, for any of the following 2025-2026 Special Education Consolidated Grants:
 - IDEA-B Formula
 - IDEA-B Preschool
 - IDEA-B Discretionary Deaf
- I-24: An LEA has not drawn down federal grant funds by January 31, 2026, for the following 2025-2026 Grant:
 - Perkins V
- I-25: An LEA has not drawn down federal grant funds by January 31, 2026, for the following 2025-2026 ESSA Consolidated Grant:
 - Title I, Part A
- I-26: An LEA has not drawn down federal grant funds by January 31, 2026, for any of the following 2025-2026 ESSA Consolidated Grants:
 - Title I, Part C
 - Title I, Part D
 - Title II, Part A
 - Title III, Part A – ELA
 - Title III, Part A – Immigrant
 - Title IV, Part A

- I-27: An LEA carried over 40% or more across all three Special Education Consolidated Grants listed below:
 - IDEA-B Formula
 - IDEA-B Preschool
 - IDEA-B Discretionary Deaf
- I-28: An LEA carried over 25% or more for any individual Special Education Consolidated Grants listed below:
 - IDEA-B Formula
 - IDEA-B Preschool
 - IDEA-B Discretionary Deaf
- I-29: An LEA carried over 15% or more of their Title I, Part A Grant funds.
- I-30: An LEA carried over 25% or more for any individual ESSA Consolidated Grant listed below:
 - Title I, Part C
 - Title I, Part D
 - Title II, Part A
 - Title III, Part A – ELA
 - Title III, Part A - Immigrant
 - Title IV, Part A
- I-31: An LEA TEHCY Sub-grantee has identified zero homeless students for FY24 (*Identification must have occurred from July 1, 2023, and June 30, 2024*) and FY25 (*Identification must have occurred between July 1, 2024, and June 30, 2025*).
- I-32: An LEA did not expend 25% or more of their TEHCY Grant funds for FY25.
- I-33: An LEA was referred for Non-Compliance due to a federal investigation finding for FY26.
- I-34: Per [2 CFR § 3474.10](#), TEA is authorized to designate a federal grant subrecipient as a high-risk grantee.