

2024-2025 Risk Assessment Indicators

- I-1: Single-Audit Management Decision Letters with Sustained Findings
- I-2: IDEA-B LEA MOE Non-Compliance Final Report
- I-3: Monitored by FFM with Final Report Findings
- I-4: Monitored by SMD with Final Report Findings
- I-5: Grants Management Compliance Concerns
- I-6: Post Award Significant Issues with Program Applications
- I-7: Other TEA Division Risk Assessment Referrals
- I-8: Superintendent Turnover
- I-9: CFO/Business Manager Turnover
- I-10: LEAs Not Required to Conduct a Single-Audit in FY23 per [2 CFR §200.501](#)
- I-11: Monitored by FFM and SMD with Final Report Disallowed Costs
- I-12: FY22 or FY23 Non-Compliance Resolution Referral (non-compliant for 2 years during Random Validation)
- I-13: FY22 or FY23 Federal Program Non-Compliance:
 - Late or no submission of ESSA Consolidated Compliance Report
 - Not in Compliance of ESSA Consolidated Report Program Compliance Self-Check Requirements
- I-14: LEAs not Fiscally Monitored by GCA (within the past 5 years)
- I-15: LEA Historical Risk Status Designation
- I-16: Appointed a Board of Managers by the Commissioner of Education under [TEC§ 39A.004](#) and the Board of Managers still governs the district
- I-17: An LEA is currently served by a Fiscal Conservator, appointed by the Commissioner of Education under [TEC§ 39A.002](#)
- I-18: Ad Hoc Referrals to the Federal Compliance Officer
- I-19: Number of Overdue Non-Compliance or Refunds or Documents for FY23 and FY24
- I-20: TEA High-Risk Designation, [2 CFR §3474.10](#).