

TEA New 2023-2024 Season of Risk Assessment Department of Grant Compliance and Administration

Department of Grant Compliance and Administration

1. This presentation is intended solely to provide general information and guidance to Texas LEAs, ESCs, non-profit subgrantees, and participating Private Schools receiving equitable services. The content in this presentation reflects the Texas Education Agency's current understanding of statute and applicable federal guidance.
2. The content of this presentation is subject to change as a result of future guidance and or other updates provided by federal agencies with regulatory oversight of these programs.
3. This presentation does not constitute legal advice, and entities are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting upon the information provided.

Presentation Acronyms

FCO: Federal Compliance Officer

FFCR: Federal Fiscal Compliance and Reporting

FFM: Federal Fiscal Monitoring

FPC: Federal Program Compliance

GA: Grant Administration

GCA: Department of Grant Compliance and Administration

LEAs: School districts and open-enrollment charter schools

NCR: Non-Compliance Resolution

SMD: Special Monitoring Division

Agenda

- Review 2022-2023 Risk Assessment Indicators
- Review New 2023-2024 GCA Risk Assessment Indicators and Data
- Overview of 2023-2024 GCA Risk Assessment Status Designation Report and Resources



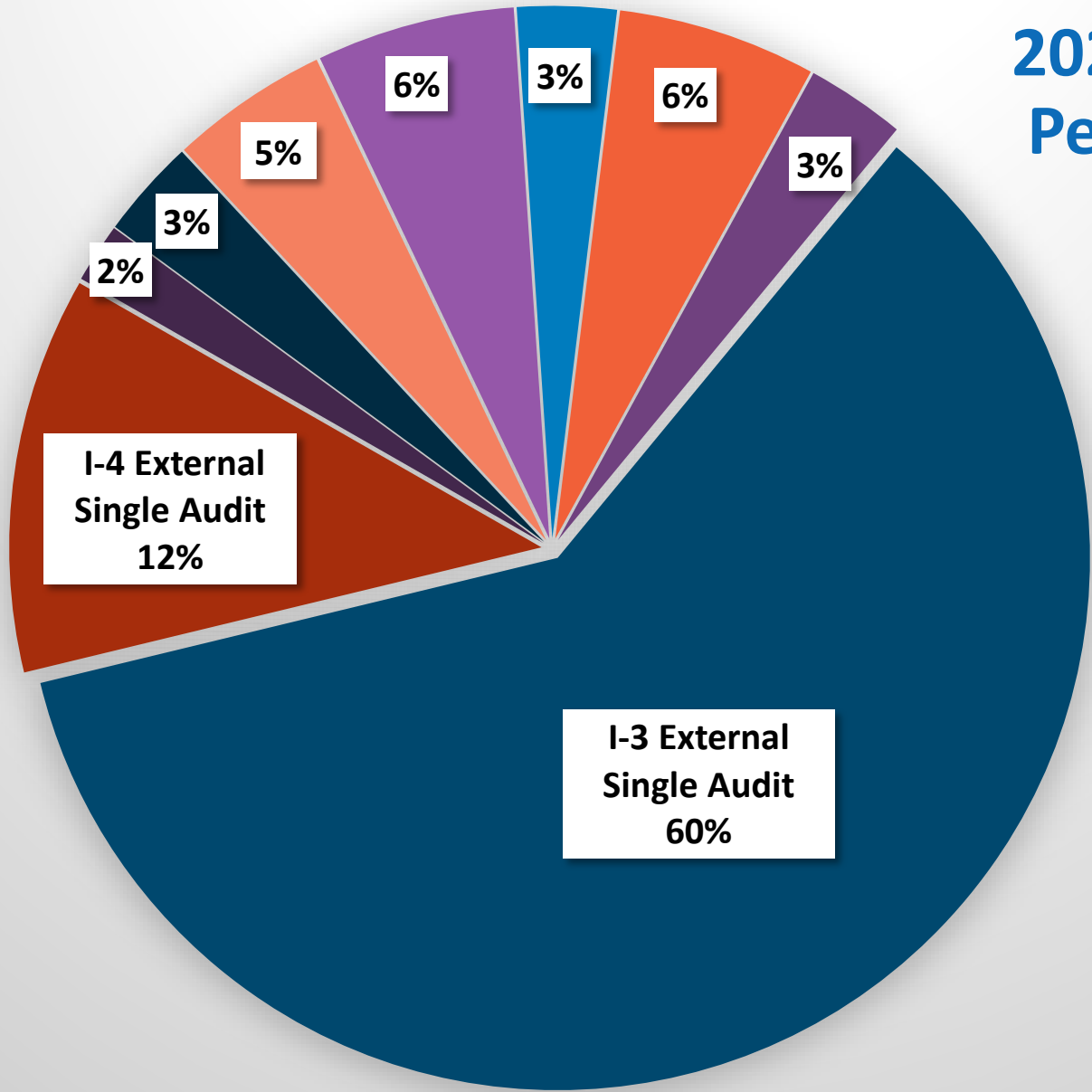
2022–2023 GCA Risk Assessment Indicators

IND #	2022-2023 TEA Risk Indicators	2022-2023 Weight
I-1	The subrecipient did not submit a single audit report to the Federal Audit Clearinghouse (FAC) within 30 days of the receipt of the auditor's report.	5 Points: Late Submission 10 Points: Not Submitted
I-2	<p>The subrecipient's total awards from TEA fall into one of these five categories.</p> <ul style="list-style-type: none"> • Less than \$749,000 • \$750,000–\$1,499,000 • \$2,500,000–\$5,499,000 • \$1,500,000–\$5,000,000 • Over \$5,000,000 	<p>0 Points: \$0–\$749,999</p> <p>2 Points: \$750,000–\$1,499,999</p> <p>3 Points: \$1,500,000–\$2,499,999</p> <p>4 Points: \$2,500,000– \$5,000,000</p> <p>5 Points: Over \$5,000,000</p>
I-3	<p>A. The AFR Independent Auditor's Report contained one of the following:</p> <ul style="list-style-type: none"> i. Qualified Opinion ii. Disclaimer of Opinion iii. Adverse Opinion <p>B. Going Concern Comment</p> <p>C. Instance of Material Non-compliance</p>	<p>15 Points: Qualified opinion, AFR</p> <p>20 Points: Disclaimer of opinion, AFR</p> <p>25 Points: Adverse opinion, AFR</p> <p>20 Points: Going concern comment, AFR</p> <p>15 Points: Material non-compliance, AFR</p>

IND #	2022-2023 TEA Risk Indicators	2022-2023 Weight
I-4	<p>The subrecipient's independent auditor's findings related to 2 CFR Part 200, Subpart F – Audit Requirements identified one or more of the following:</p> <ul style="list-style-type: none"> a. The single audit Report on Compliance...Uniform Guidance contained a qualified opinion on a major program. b. material weaknesses in internal controls, c. the audit report triggered a management decision letter; and/or d. A repeat finding from a prior year. 	<p>5 Points: For each material weakness identified in the financial statements and the major program</p> <p>5 Points: If a management decision letter was required</p> <p>5 Points: For each repeat finding</p>
I-5	<p>The subrecipient has experienced turnover in the last three years. This is a new indicator for 2022-2023</p>	<p>0 Points: No Change</p> <p>1 Points: 1 Change, more than two years</p> <p>2 Points: 1 Change, within the last two years</p> <p>3 Points: 2 Changes in 3 years</p>
I-6	<p>The subrecipient has been referred by other agency divisions by May 31, 2022, for significant issues.</p>	<p>2 Points: 1 Referral</p> <p>3 Points: 2 Referrals</p> <p>5 Points: 3 or more Referrals</p>

IND #	2022-2023 TEA Risk Indicator	2022-2023 Weight
I-7	<p>When the subrecipient was last monitored by FFM:</p> <ul style="list-style-type: none"> • FY 2022(school year 2021–2022) • FY 2021 (school year 2020–2021) • FY 2020 (school year 2019–2020) • FY 2019 (school year 2018–2019) • FY 2018 (school year 2017–2018) or earlier 	<p>0 Points: FY 2022, FY 2021</p> <p>1Points: FY 2020</p> <p>2 Points: FY 2019</p> <p>5 Points: FY 2018 or earlier</p>
I-8	<p>The subrecipient did not submit an AFR to TEA by the required due date, or it did not submit an AFR. Late is determined by:</p> <p>TEC§ 44.008 Single Audit standard of 150 days after the subrecipient’s fiscal year end date.</p>	<p>5 Points: Late Submission</p> <p>10 Points: Not Submitted</p>
I-9	<p>The subrecipient was not required to conduct a single audit under 2 CFR§ 200.501.</p>	<p>5 Points</p>

2022-2023 Risk Indicator Percentage Distribution



- I-1
- I-2
- I-3A-C
- I-4A-D
- I-5
- I-6
- I-7
- I-8
- I-9

2023–2024 GCA Risk Assessment Redesign

2023-2024 Risk Assessment Redesign



Goal: Provide a more proactive, data-driven, and transparent TEA Risk Assessment process.



New Direction: The Federal Compliance Officer housed in the Department of Grant Compliance and Administration now manages GCA Risk Assessment activities, data, and training.



Continuous Improvement: Provide opportunities for LEAs and ESCs to provide input and feedback to GCA staff at conferences, ESC, and TEA trainings.



Support: Increase technical assistance, training, and resources available to LEAs and ESCs with a high-risk or medium-risk grantee designation or have multiple non-compliance referrals.

Risk Assessment Redesign Team

Our GCA team has been holistically reviewing and revising our risk assessment process to provide LEAs and ESCs with a more proactive, data-driven, and transparent risk assessment process by providing data from:

GA and FFCR
Divisions



GCA
Department



FFM, FPC, and
SMD Divisions



Other TEA
Divisions



2023-2024 Risk Assessment Redesign Approach



Risk Assessment Redesign Team

Our division directors and assistant directors played key roles in our team approach in providing and reviewing divisional risk assessment data from:

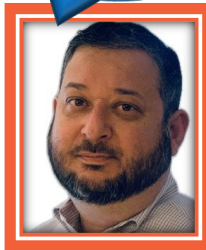
GA



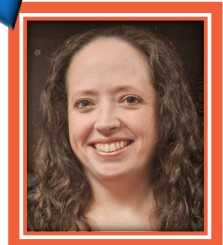
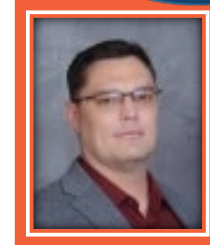
FFCR



SMD

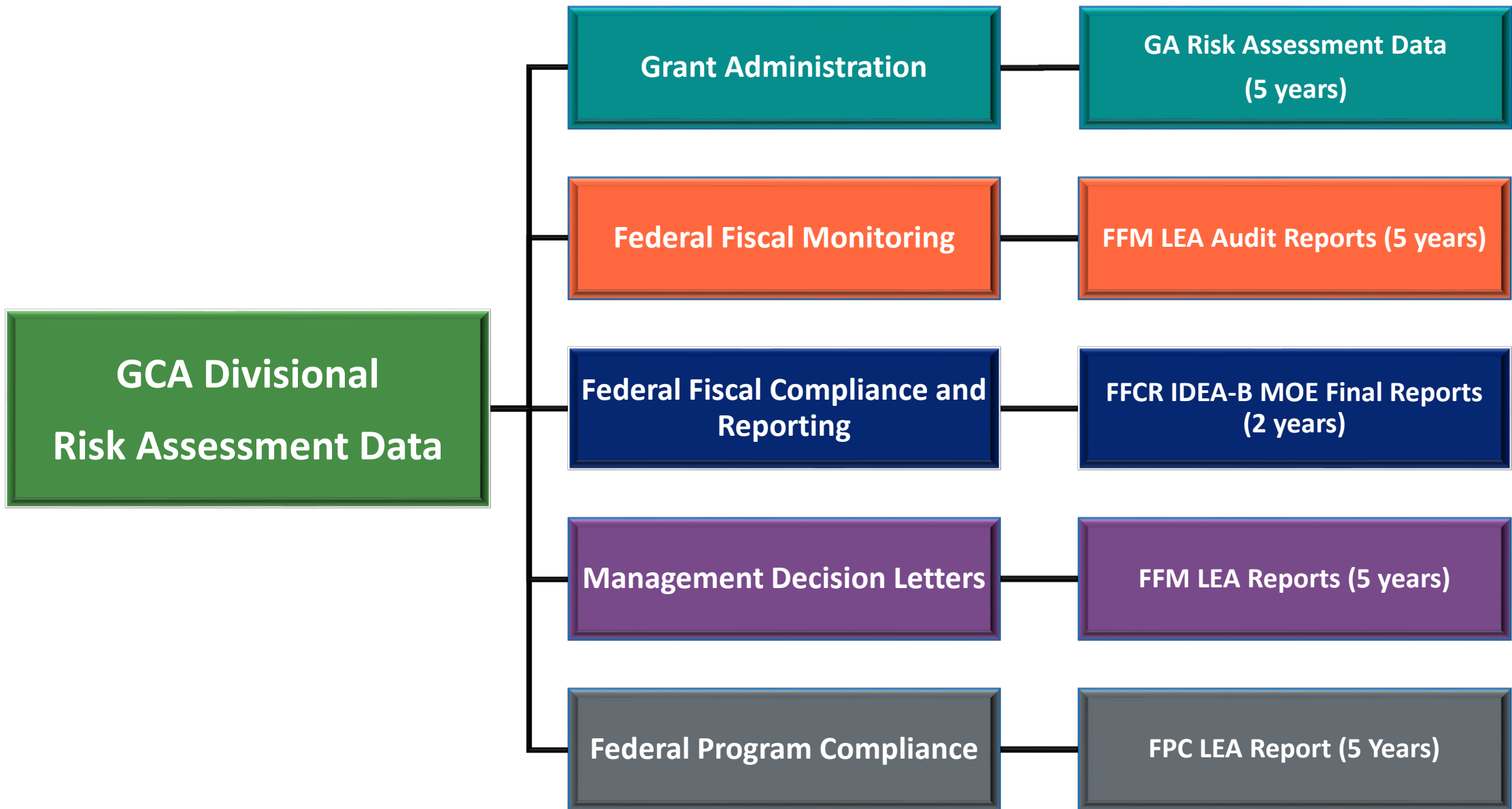


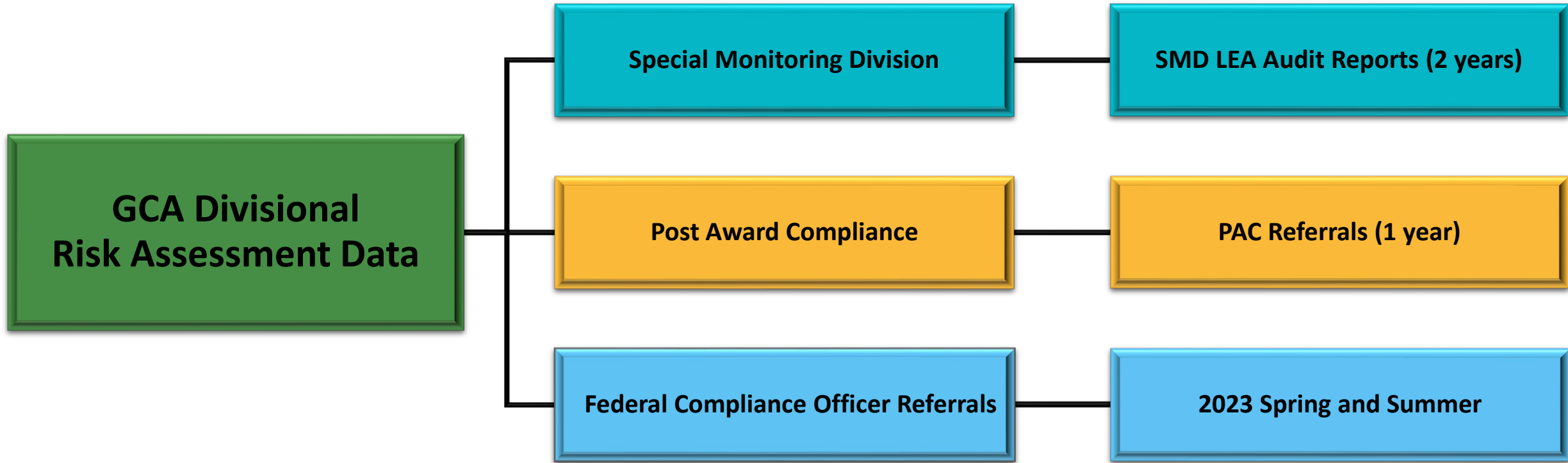
FFM

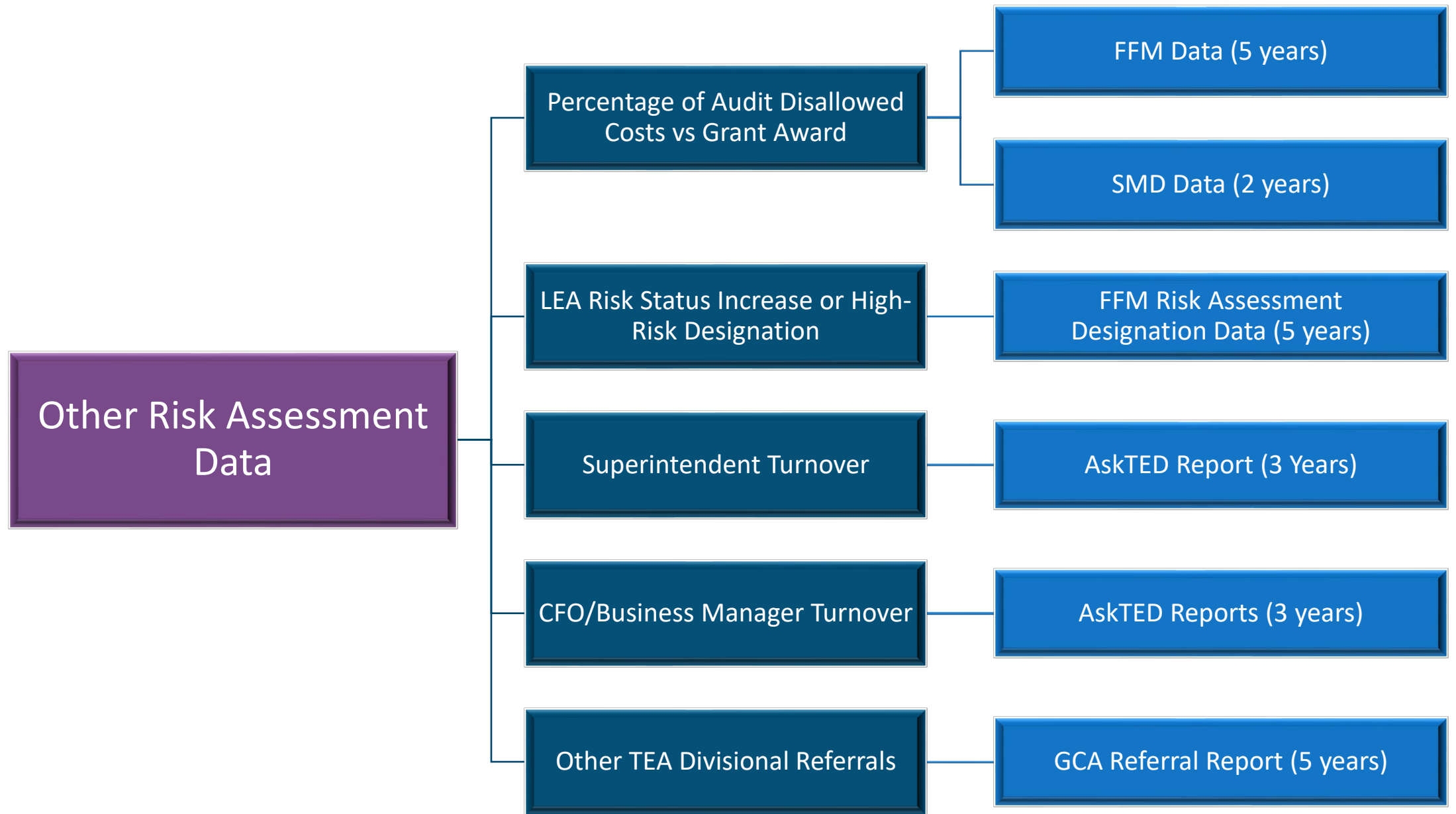


FPC









New 2023–2024 Risk Assessment Indicators

IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-1 New Indicator	An LEA has received a management decision letter with a sustained finding for the following years: <ul style="list-style-type: none"> ▪ FY22 ▪ FY21 ▪ FY20 ▪ FY19 ▪ FY16 	*No Letters: -2 Points 2 Points: 1 Letter 4 Points: 2 Letters 6 Points: 3 Letters 8 Points: 4 Letters 10 Points: 5 Letters
I-2 New Indicator	An LEA was non-compliant for IDEA-B LEA MOE for the following years: <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 	0 Points: No Letters 3 Points: 1 Letter 6 Points: 2 Letters
I-3 New Indicator	An LEA was monitored by FFM for the following years: <ul style="list-style-type: none"> ▪ FY22 ▪ FY21 ▪ FY20 ▪ FY19 ▪ FY18 	0 Points: Not Monitored 2 Points: 1 Year 4 Points: 2 Years 6 Points: 3 Years 8 Points: 4 Years 10 Points: 5 Years

IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-4 New Indicator	An LEA has been monitored by SMD for the following years: <ul style="list-style-type: none"> ▪ FY22 ▪ FY21 	0 Points: Not Monitored 3 Points: 1 Year 6 Points: 2 Years
I-5 New Indicator	An LEA has been referred for Risk Assessment by the Grants Administration team for the following years: <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 ▪ FY21 ▪ FY20 ▪ FY19 	* No Referrals: -1 Points 2 Points: 1 Referral 4 Points: 2 Referrals 6 Points: 3 Referrals 8 Points: 4 Referrals 10 Points: 5 Referrals
I-6 New Indicator	An LEA has been referred for Risk Assessment by the Post Award Compliance (PAC) team for significant issues for FY23.	0 Points: No Referrals 5 Points: 1 Referral

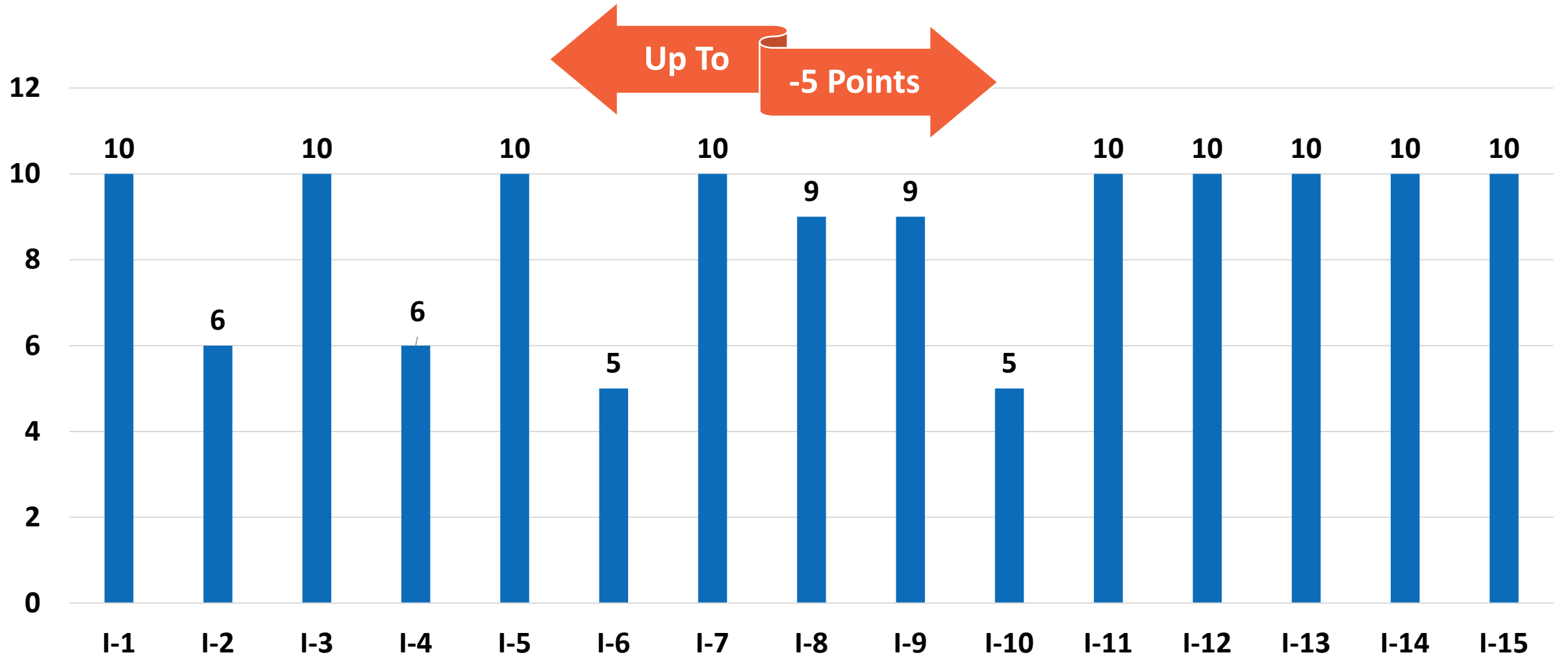
IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-7	<p>An LEA has been referred for Risk Assessment by other TEA divisions for the following years:</p> <ul style="list-style-type: none"> ▪ FY24 ▪ FY23 ▪ FY22 ▪ FY21 ▪ FY20 <p>FY23 Indicator 6 with modifications</p>	<p>0 Points: No Referrals 2 Points: 1 Referral 4 Points: 2 Referrals 6 Points: 3 Referrals 8 Points: 4 Referrals 10 Points: 5 Referrals</p>
I-8	<p>An LEA has experienced Superintendent turnover over for the following years.</p> <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 ▪ FY21 <p>FY23 Indicator 5 with modifications. *FY20 Baseline data</p>	<p>0 Points: No Changes in Superintendent. 3 Points: One change in Superintendent. 6 Points: Two changes in Superintendent. 9 Points: Three changes in Superintendent.</p>

IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-9	<p>An LEA has experienced CFO/Business Manager turnover for the following years.</p> <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 ▪ FY21 <p>FY23 Indicator 5 with modifications *FY20 Baseline data</p>	<p>0 Points: No Changes in CFO/Business Manager. 3 Points: One change in CFO/Business Manager. 6 Points: Two changes in CFO/Business Manager. 9 Points: Three changes in CFO/Business Manager.</p>
I-10	<p>An LEA was not required to conduct a single audit as required per 2 CFR§ 200.501.</p> <p>FY23 Indicator 9 with point modification.</p>	<p>0 Points: Is required to submit single audit 5 Points: Not Required to conduct a single audit</p>

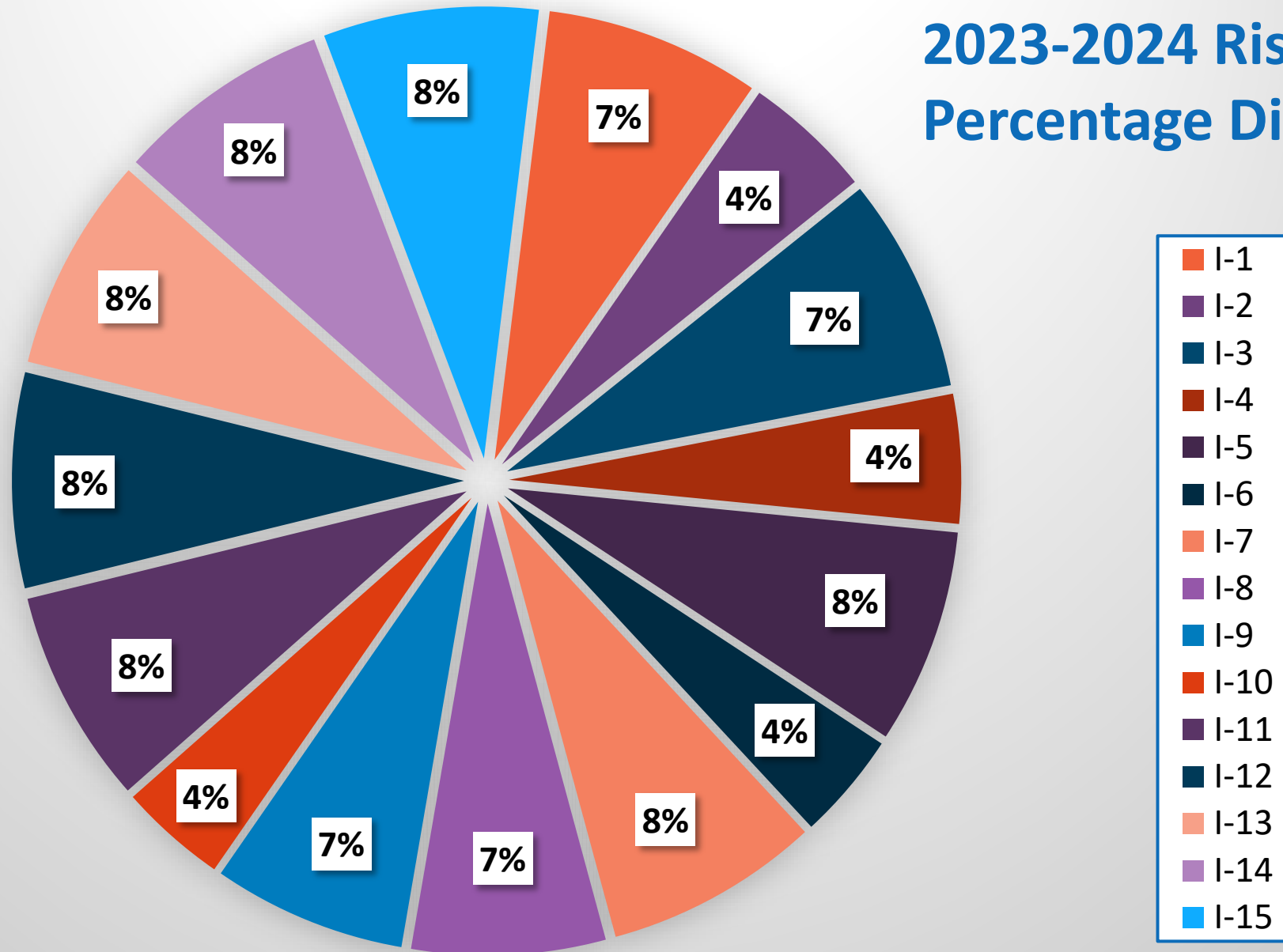
IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-11 New Indicator	FFM and SMD LEA audit percentage of disallowed costs compared to grant award based on the following percentage breakdown: <ul style="list-style-type: none"> ▪ 1–20% ▪ 21%–40% ▪ 41–60% ▪ 61–80% ▪ 81–100% 	*Zero Disallowed Costs: -1 Point 2 Points: 1–20% Disallowed Costs 4 Points: 21–40% Disallowed Costs 6 Points: 41–60% Disallowed Costs 8 Points: 61–80% Disallowed Costs 10 Points: 81–100% Disallowed Costs
I-12 New Indicator	An LEA has been referred for Risk Assessment by the Federal Program Compliance Division for the following years: <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 ▪ FY21 ▪ FY20 ▪ FY19 	0 Points: No Referrals 2 Points: 1 Referral 4 Points: 2 Referrals 6 Points: 3 Referrals 8 Points: 4 Referrals 10 Points: 5 Referrals
I-13 New Indicator	Referrals to the Federal Compliance Officer for the following projects: <ul style="list-style-type: none"> ▪ FY21 Overdue IDEA-B LEA MOE Refunds ▪ EIA ▪ Restart ▪ Other referrals 	0 Points: No Referrals 2 Points: 1 Referral 4 Points: 2 Referrals 6 Points: 3 Referrals 8 Points: 4 Referrals 10 Points: 5 Referrals

IND #	2023-2024 TEA Risk Indicators	2023-2024 Point System
I-14 New Indicator	<p>An LEA has not been fiscally monitored by the Department of Grants Compliance and Administration within the past five years.</p> <p>FY23 Indicator 7 with modifications</p>	10 Points
I-15 New Indicator	<p>An LEA's risk status increased for the following years:</p> <ul style="list-style-type: none"> ▪ FY23 ▪ FY22 ▪ FY21 ▪ FY20 ▪ FY19 	<p>*Low Risk status for all five years: -1 Point</p> <p>0 Points: Low Risk status for each fiscal year</p> <p>1 Point: Medium Risk status for each fiscal year</p> <p>2 Points: High Risk status for each fiscal year</p>
I-16 New Indicator	Per 2 CFR§ 3474.10 , TEA is authorized to designate a federal grant subrecipient as a high-risk grantee.	Automatic TEA High-Risk Status Designation

2023-2024 Risk Indicator Point Distribution



2023-2024 Risk Indicator Percentage Distribution



Expansion of Risk Assessment Indicators for 2024-2025



Special Monitoring
Division (SMD)



Post Award
Compliance (PAC)

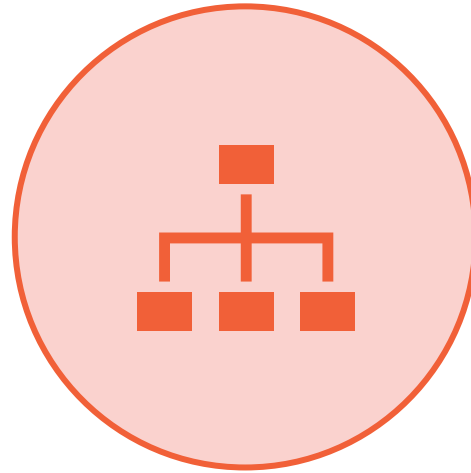


Federal Compliance
Officer Referrals

Proposed Risk Assessment Indicators for 2024-2025



LEA FISCAL
CONSERVATORSHIP



SCHOOL BOARD IS REPLACED
BY BOARD OF MANAGERS



OTHER SUGGESTIONS

2023–2024 Risk Assessment Status Designation Updates

Risk Assessment Redesign Team

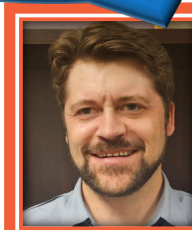
Our GCA team worked collaboratively to provide a more equitable and transparent system to provide LEAs and ESCs their 2023-2024 Risk Assessment Status

Designation by:

Utilizing
Smartsheet's



Designing a Risk
Status Report



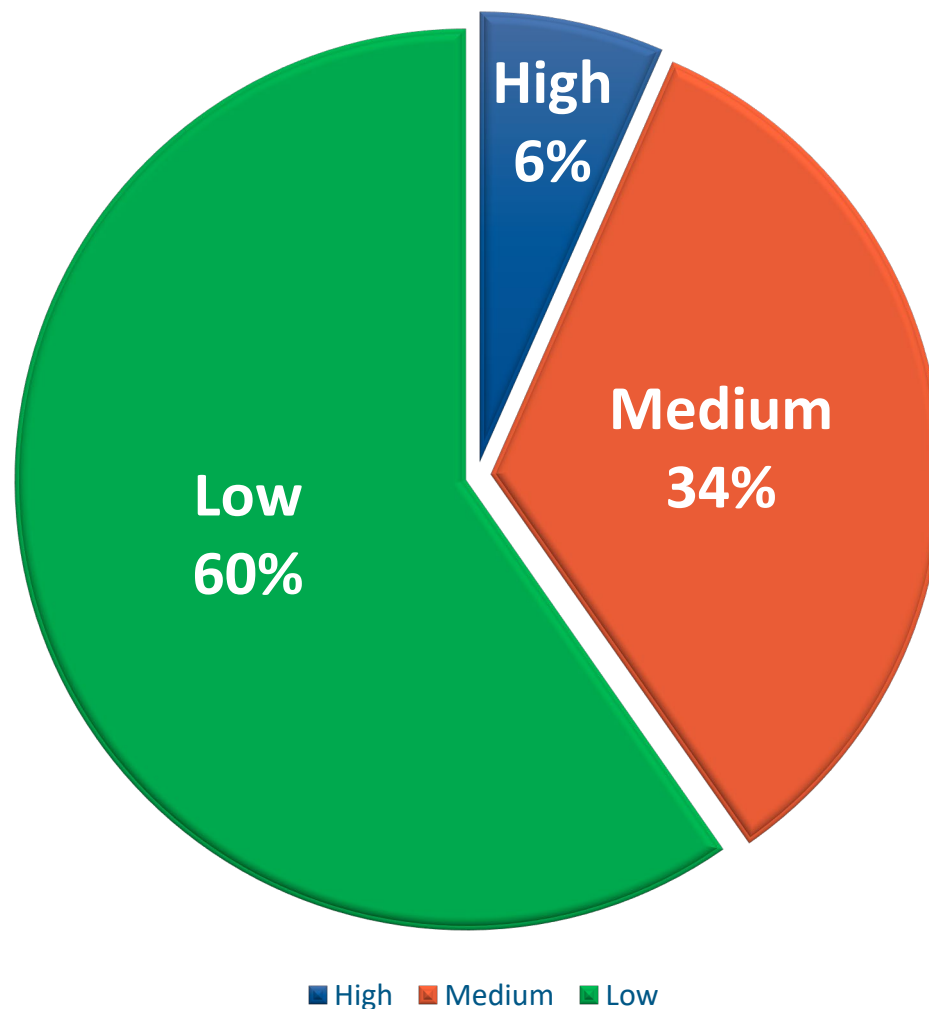
Creating a
WorkApps



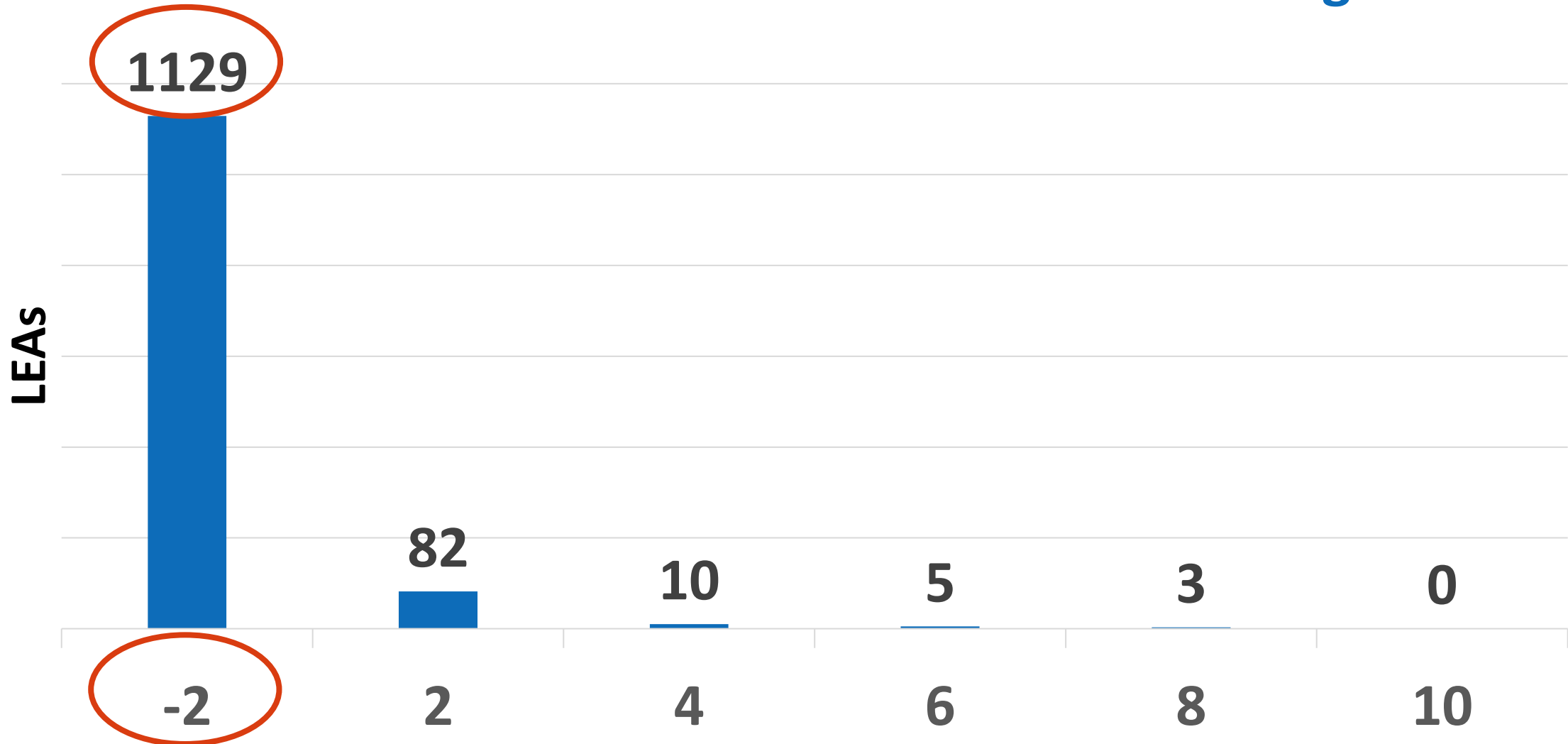
Developing Data-
Driven Indicators



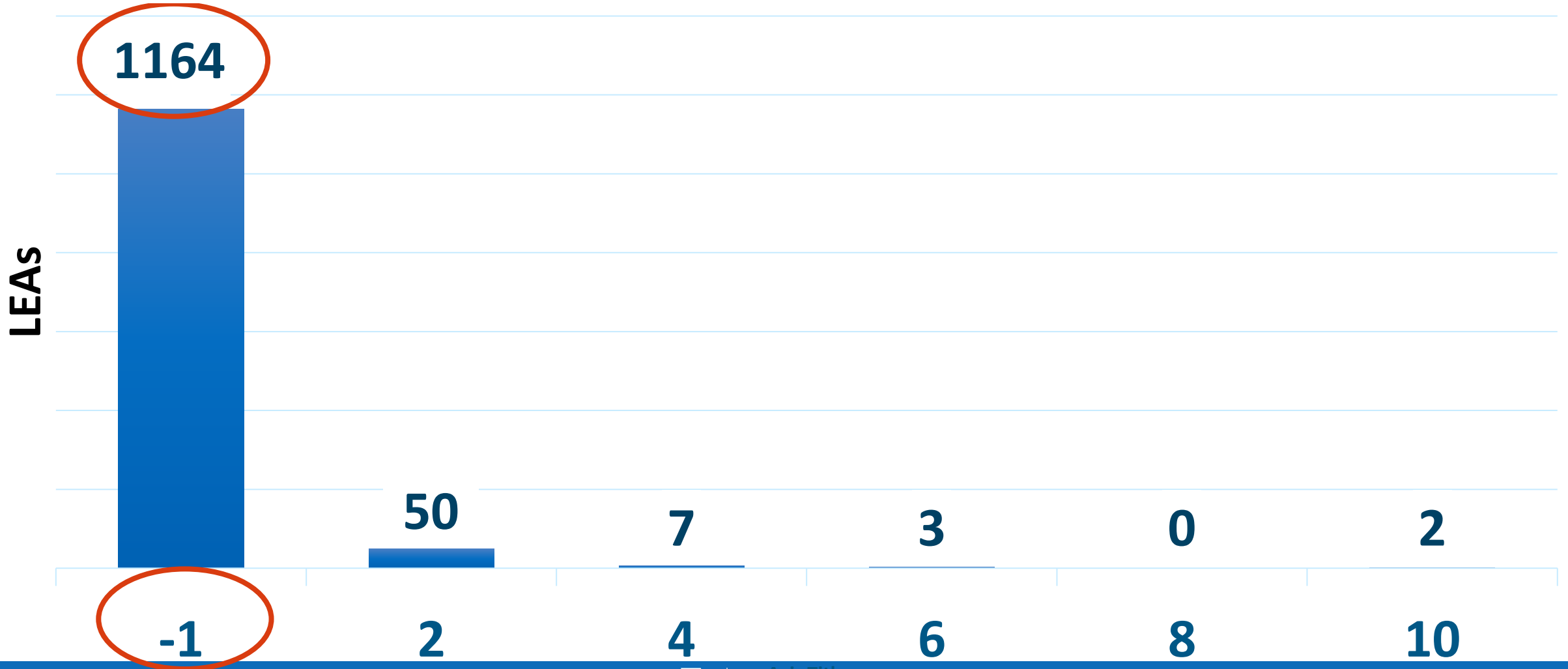
2023-2024 LEA Risk Assessment Status Designation



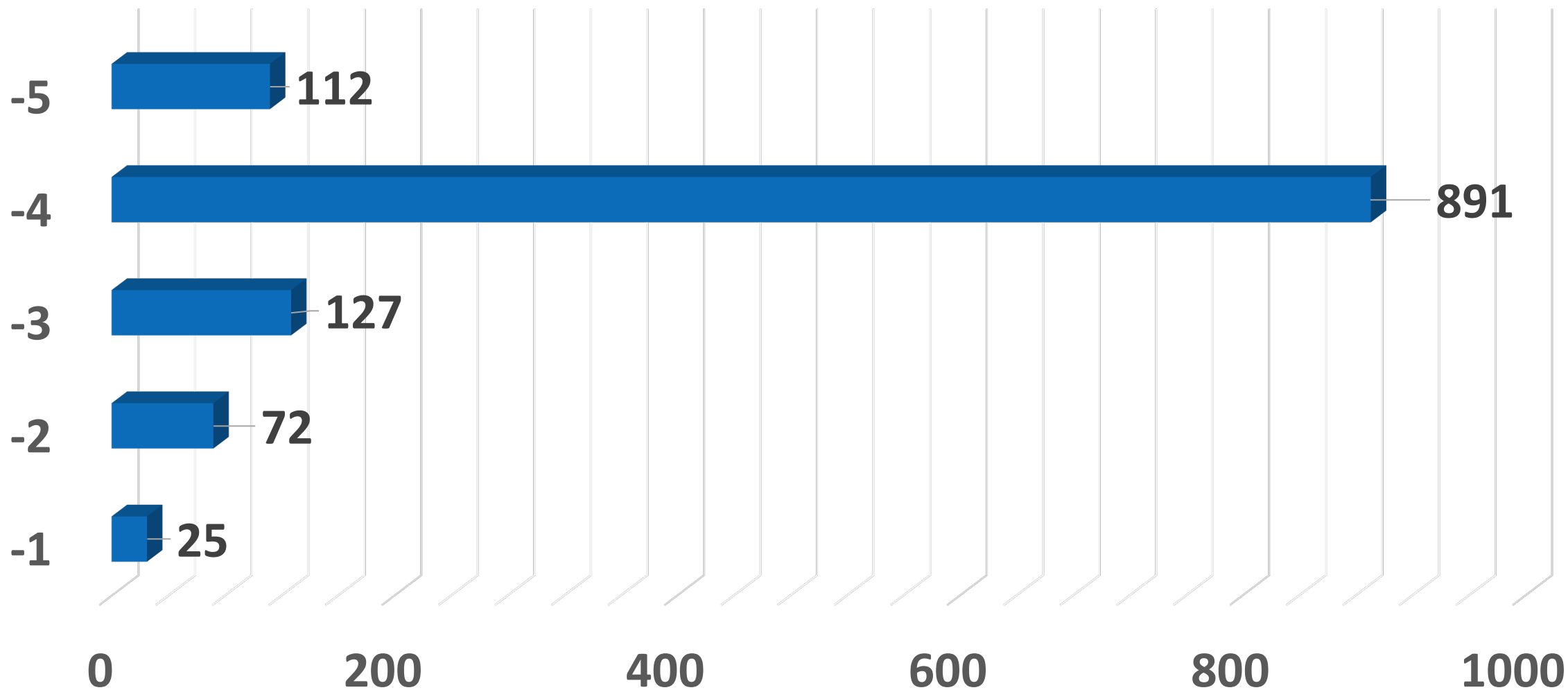
Risk Points Awarded : I-1 An LEA has Received a Management Decision Letter with a Sustained Finding



Risk Points Awarded : I-11 FFM and SMD LEA Audit Percentage of Disallowed Costs Compared to Grant Award



Number of LEAs Receiving Bonus Points



2023-2024 Risk Assessment Status Designation Report

GCA ISD 876543

Risk Assessment Status Designation Report

2023-2024

Low

2023-2024 Risk Assessment Indicator	Fiscal Year	Risk Points Earned
I-1: Management Decisions Letters	<input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19 <input type="checkbox"/> FY18	-2
I-2: IDEA-B LEA MOE Non-Compliance	<input checked="" type="checkbox"/> FY23 <input type="checkbox"/> FY22	3
I-3: Monitored by FFM	<input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19 <input type="checkbox"/> FY18	0
I-4: Monitored by SMD	<input type="checkbox"/> FY22 <input type="checkbox"/> FY21	0
I-5: Grants Administration Risk Assessment Referral	<input type="checkbox"/> FY23 <input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19	-1
I-6: Post Award Compliance (PAC) Referral	<input type="checkbox"/> FY23	0
I-7: Other TEA Division Risk Assessment Referrals	<input type="checkbox"/> FY24 <input type="checkbox"/> FY23 <input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20	0
I-8: Superintendent Turnover	<input type="checkbox"/> FY21 - FY23	0
I-9: CFO/Business Manager Turnover	<input checked="" type="checkbox"/> FY21 - FY23	3


2023-2024 Risk Assessment Status Designation Report

I-10: LEAs Single Audit Requirement, 2 CFR§ 200.501	<input type="checkbox"/> FY22	0
I-11: FFM and SMD Disallowed Cost Percentages	<input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19 <input type="checkbox"/> FY18	-1
I-12: FPC Risk Assessment Referrals	<input type="checkbox"/> FY23 <input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19	0
I-13: Federal Compliance Officer Referrals	<input checked="" type="checkbox"/> FY23	2
I-14: LEAs not Fiscally Monitored by GCA	<input checked="" type="checkbox"/> Within the past 5 years	10
I-15: LEA Risk Status Designation Increase	<input type="checkbox"/> FY23 <input type="checkbox"/> FY22 <input type="checkbox"/> FY21 <input type="checkbox"/> FY20 <input type="checkbox"/> FY19	0
I-16: TEA High-Risk Designation, 2 CFR§ 3474.10	<input type="checkbox"/> FY23	
Total Risk Assessment Score		14 of 130 Points

For questions related to your 2023-2024 Risk Assessment score or status contact Cal Lopez, the TEA Federal Compliance Officer, at NonCompResolution@tea.texas.gov or 512-463-9017.

Redesigned Risk Assessment Webpage

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Risk Assessment



The Texas Education Agency, as a pass-through entity, awards federal grant funds to eligible sub-recipients, including local educational agencies (LEAs), which include both school districts and open-enrollment charter schools, education service centers (ESCs), and non-profits. TEA as a pass-through entity is required under Title 2 of the Code of Federal Regulations (CFR), 2 CFR §200.332(b), to evaluate each sub-recipient risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the sub-award for purposes of determining the appropriate sub-recipient monitoring as described in 2 CFR §200.332(d)(e), which may include the sub-recipients results of previous audits, including Single-Audits in accordance with 2 CFR §200.332(f), changes to key personnel, and other factors that may reflect any patterns of non-compliance.

The Federal Compliance Officer in the Department of Grant and Administration (GCA) manages all GCA Risk Assessment activities, data, technical assistance, and training.

To comply with this requirement, the Federal Compliance Officer conducts an annual risk assessment of all sub-recipients to determine and mitigate any potential risk of non-compliance. Based on the outcome of the annual risk assessment, sub-recipients are assigned a risk status of low, medium, or high, which is evaluated annually.

Federal Fiscal Monitoring

[Annual Federal Fiscal Risk Assessment](#)

[Corrective Actions Related to Federal Grants](#)





[Information for Organizations Selected for a Review](#)

[Monitoring of Single-Audit Findings](#)

[Statutory Authority for Monitoring](#)

Contact Information

Department of Grant Compliance and Administration
Cal Lopez
Federal Compliance Officer
Phone: (512) 463-9017
Email: noncompresolution@tea.texas.gov



Risk Assessment Webpage

Access Your Risk Assessment Status Designation Report

Risk Assessment



2023-2024 Risk Assessment Status Designation Reports

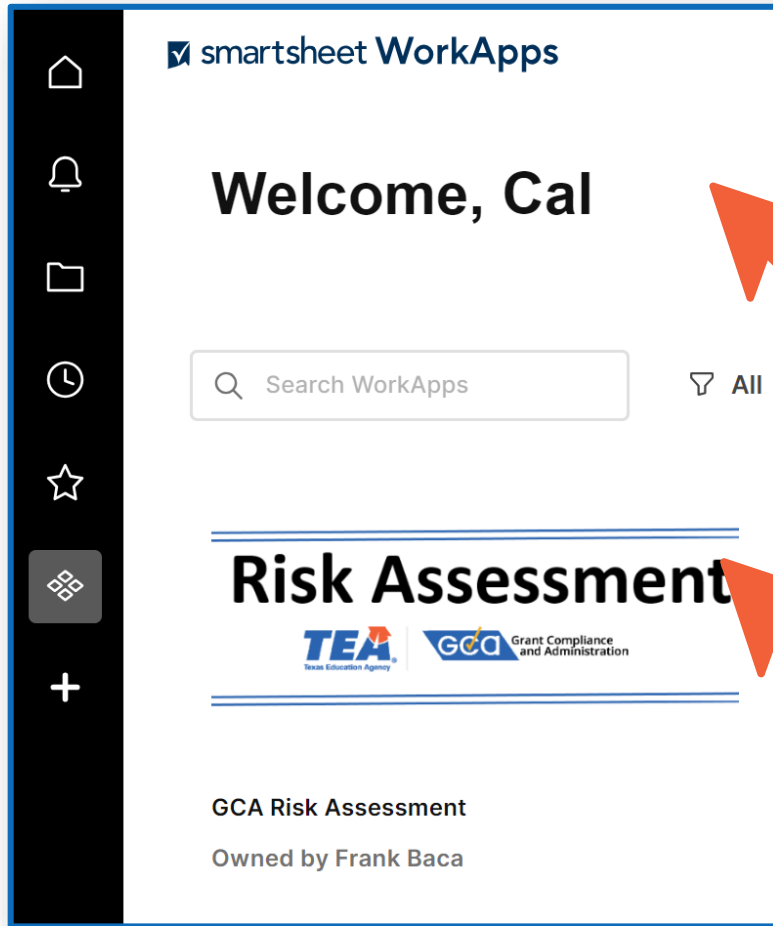
LEAs can access their 2023-2024 Risk Assessment Status Designation Report, by following the steps below:

1. Access the TEA Smartsheet WorkApps site: <https://workapps.smartsheet.com/>
2. Select Risk Assessment WorkApps.
3. Select LEA Name and CDN when the 2023-2024 GCA Risk Assessment page displays.
4. Click on the Attachments link and click on the LEA RA Report.pdf title.
5. The report will download to your computer's download folder.
6. Click on the downloaded report to view your 2023-2024 LEA Risk Assessment Status Designation Report.
7. Each LEA report includes points assigned by indicator, total risk assessment score, and risk status designation for 2023-2024.

LEA administrators with current, active Smartsheet access to other TEA WorkApps (EDGAR, FPC, ESSER Compliance, etc.) will be able to view the Risk Assessment WorkApps, and new users will need to be added through the EDGAR WorkApps. With the assistance of your TEA WorkApps, send an email request to noncompresolution@tea.texas.gov.

For questions regarding 2023-2024 Risk Assessment scores or status, contact Cal Lopez, the TEA Federal Compliance Officer, at noncompresolution@tea.texas.gov or 512-463-9017.

2023-2024 Risk Assessment WorkApps





Step 1

<https://workapps.smartsheet.com>

Step 2

Select the Risk Assessment WorkApps

GCA ISD Risk Assessment Status Designation Report

Grant Compliance and Administration

2023- 2024 GCA Risk Assessment Sta...

2023- 2024 GCA Risk Assessment Stat...

☆ GCA Risk Assessment Status Designation Report ⓘ

Filter

LEA Name and CDN	Total RA Points	Status Designation
GCA ISD 876543	14	Low

Step 3

Select LEA Name and CDN

Step 4

Click on the Attachment Link

Details

Please click on the Attachments link to view your LEA Risk Assessment Status Designation Report.

Data Attachments (1)



LEA RA Report.pdf

Oct 20, 2023, 3:17 PM by Frank Baca (1897k)

Risk Assessment Next Steps

- Download your Risk Assessment Designation Status Report
- Review your Risk Assessment Designation Status Report
- Develop your LEA risk mitigation plan
- Contact Cal Lopez at with any questions
- Contact your ESC for assistance

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TEXAS EDUCATION AGENCY

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Explanatory Materials


- [AskTED Quick Reference](#)
- [Understanding Organization ID Numbers in AskTED](#)
- [Understanding the Three ESC Regions in AskTED](#)

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- [Download School and District File with Site Address](#)
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TED Administrator Resources


- [Apply for Administrator Login](#)



Keep LEA contacts up to date! This is our source for NCR communications



Texas Education Agency

Grant Compliance and Administration

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Thank you!