

DATE:	November 5, 2021
SUBJECT:	Official Notification of the 2020–2021 Release of Final FIRST Ratings
CATEGORY:	Information Update
NEXT STEPS:	Complete required reporting

Final 2020–2021 Financial Integrity Rating System of Texas (FIRST) ratings based on fiscal year 2020 are now publicly available on the Texas Education Agency (TEA) website:

- [School districts](#)
- [Open-enrollment charter schools and charter schools operated by Institutions of Higher Education \(IHE\)](#)

A previous “To the Administrator Addressed” letter dated August 6, 2021, instructed your school district or charter school (local educational agency or LEA) to view its *preliminary* FIRST rating. The letter also provided information about the data the TEA analyzes to produce the rating and described the appeal process available to your LEA. This appeals process is now complete, and the FIRST ratings are final.

Required Reporting

Within two months of the release of its final FIRST rating, your LEA must announce and hold a public meeting to distribute a financial management report that explains the LEA’s rating and its performance under each indicator for the current and previous year’s ratings. The report also must provide the financial information described in [19 Texas Administrative Code \(TAC\) §109.1001\(q\)\(3\)](#). We encourage your LEA to include in the report additional information that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the LEA’s performance under one or more of the indicators.

The required newspaper notice to inform taxpayers of the meeting must be published no more than 30 days and no fewer than 10 days before the public meeting. Your LEA may combine the meeting with a scheduled regular meeting of the board of trustees.

For full requirements related to the report and meeting, see [19 TAC §109.1001\(q\)](#). For a template that your LEA can use in developing its financial management report, see the TEA [School FIRST](#) web page for school districts or [FIRST Rating for Charter Schools](#) web page.

Special Note on Required Reporting During the COVID-19 Pandemic

A district or charter school may hold a virtual hearing and take virtual testimony in conformance with [COVID-19 resources and guidelines](#) published by the Office of the Attorney General and Texas Department of Information Resources. TEA will consider a hearing held in conformance with such resources and guidelines as compliant with the hearing location and participation requirements of 19 TAC §109.1001(q)(4). The district must, however, continue to follow all other hearing-related and notice requirements of the rule.

Accreditation Status

Please note that the TEA considers an LEA's FIRST rating when assigning an accreditation status, as required by the accreditation status rules in [19 TAC §97.1055](#).

Contact for Further Information

If you have questions about your LEA's FIRST rating, please contact financialaccountability@tea.texas.gov.

David Marx, CPA
Director, Financial Compliance Division
School Finance Department