

Financial Integrity Rating System of Texas (FIRST) Changes Related to Indicator 1

- Adopted new **19 TAC §109.1001(n)(9)(A) and (B)** to describe adjustments for scores and ratings upon appeal for FIRST Indicator 1 – Timely Submission of Annual Financial and Compliance Report (AFR)
- Effective with the 2022-2023 School FIRST and Charter FIRST Ratings

FIRST Change – Appeal for Timely Submission of AFR

- (n) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal its preliminary financial accountability rating through the following appeals process.
- (9) The commissioner will make a final ratings decision.
- (A) The commissioner may adjust a score for an indicator or the overall score upon appeal of the indicator(s) by the school district, open-enrollment charter school, or charter school operated by a public IHE.
- (B) Upon appeal of the indicator for the timely submission of a complete AFR, the commissioner may adjust the overall score and rating as described in clauses (i)-(iii) of this subparagraph if the certificate of the board and the audit opinion letter from the external auditor for the school district's or charter school's AFR were signed on or before the due date of the AFR as required in TEC, §44.008.
- (i) For a school district or charter school that has a failed preliminary FIRST rating with 85 to 100 points, deduct 15 points from the total points for an overall passing score if no other critical indicators were failed.
- (ii) For a school district or charter school that has a failed preliminary FIRST rating with 70 to 84 points, adjust the overall score to 70 points for an overall passing score if no other critical indicators were failed.
- (iii) For a school district or charter school that has a failed preliminary FIRST rating with total points less than the threshold for an overall passing score and/or the school district or charter school failed any other critical indicators, no adjustment to the points will be made for the overall score.

Indicator 1

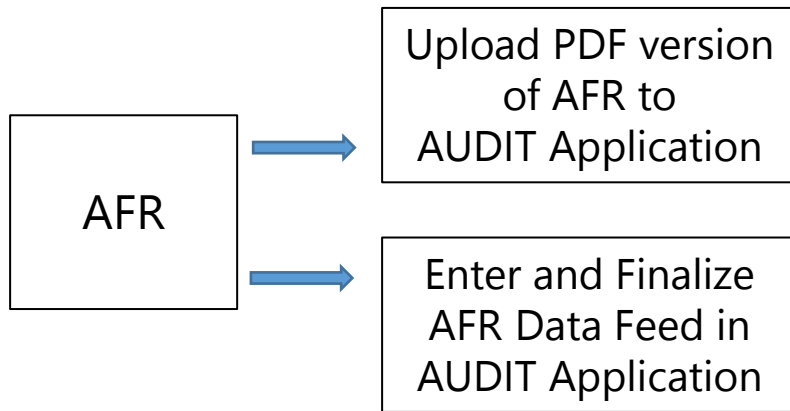
Was the complete annual financial report (AFR) and data submitted to TEA within 30 days of the November 27 or January 28 deadline depending on the school district's or charter school's fiscal year end date of June 30 or August 31, respectively?

- Critical Indicator (Pass or Fail)
- Yes/No response
- Texas Education Code, §44.008(d) requirement:

*A copy of the annual audit report, approved by the board of trustees, shall be filed by the district with the agency not later than the **150th day after the end of the fiscal year** for which the audit was made. If the board of trustees declines or refuses to approve its auditor's report, it shall nevertheless file with the agency a copy of the audit report with its statement detailing reasons for failure to approve the report.*

FIRST Indicator 1

AFR PDF submission date and data feed finalization data are considered for Indicator 1.



TEXAS EDUCATION AGENCY
Division of Financial Compliance

[District Status](#)

Fiscal Year: 2021-2022
 County-District #: [Redacted]
 County-District Name: [Redacted]
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CDN	District	Data Feed Status	Finalization Date
[Redacted]	[Redacted]	Finalized/Closed	1/20/2023 10:43:28 AM

View PDF	File Size	Version	Date
FINANCIAL			
View [Redacted].pdf	1,768,605 Bytes (1,727 KB)	1	1/20/2023 9:26:35 AM
SIGNEDPAGES			
View [Redacted].pdf	2,704,228 Bytes (2,641 KB)	1	1/20/2023 9:27:27 AM
View [Redacted].pdf	46,949 Bytes (46 KB)	1	1/20/2023 9:27:54 AM

View Data File	File Size	Version	Upload Status	Date
View [Redacted].txt	9,620 Bytes (9 KB)	1	Upload Successful	1/20/2023 9:25:36 AM

Please verify that the Annual Financial and Compliance Report (AFR) in PDF includes the following:

- Board approved (or disapproved), signed, and dated certificate of board,
- Signed and dated auditor's reports,
- Management/comment letter (if applicable, and can be submitted as a separate PDF), and
- Schedule L-1 Required Responses to Selected School First Indicators (ISDs only, and can be submitted as a separate PDF)