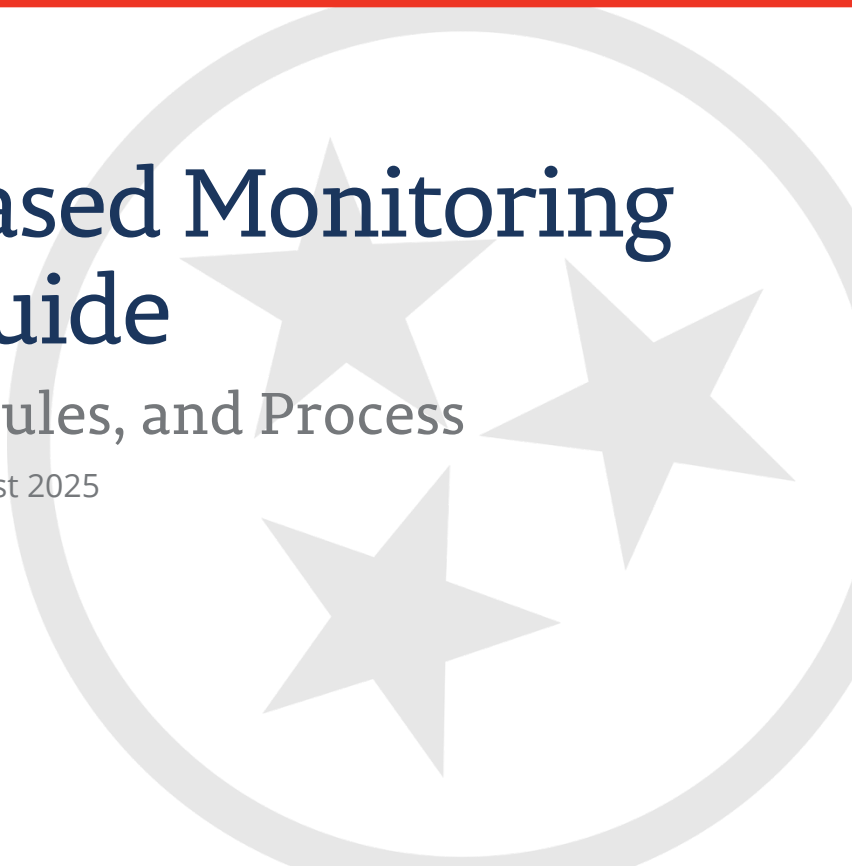# FY26 Results-Based Monitoring Risk Analysis Guide

Data Factors, Business Rules, and Process

Tennessee Department of Education | August 2025

Table of Contents

Results-Based Monitoring: Risk Analysis Overview

Introduction to the FY26 Results-Based Monitoring Risk Analysis

Beginning in FY22, the Results-Based Monitoring Risk Analysis is embedded in ePlan under the **Data and Information** tab for all LEAs to view. For transparency purposes, this guide was also created to use as a companion to the risk analysis results to better understand the definition, read examples for some of the more complex data included, the number of points assigned to each data element, a fiscal or school year from where the data originated, and a point of contact if there are additional questions.

New and Updated in FY26

All risk analysis items are advanced by one fiscal year each year unless otherwise noted within this guide. New and updated factors with significant adjustments are highlighted in yellow.

Identification via Risk Analysis

The risk analysis determines which LEAs must participate in each monitoring level each fiscal year. The risk analysis includes factors related to missed deadlines, staff experience, Office of Civil Rights (OCR) findings, total allocations of federal funds received, fiscal issues such as releasing funds, audit findings, program compliance findings, and years since last monitored via Level 3 Results-Based Monitoring, in addition to other factors. A review of all risk analysis categories occurs each year, beginning in early spring. During the review, internal department stakeholders edit and suggest factors that indicate the risk that an LEA will not comply with federal grant rules; key state laws; state board of education policies, Tennessee Perkins V state plan, rules, or guidance; or other communicated guidance from the department.

These factors include data collected regarding LEA grant programs; prior audits; and applications and plans that capture goals, strategies, action steps, values, and benchmarks based on funding, deadlines, data, and other risk factors. The department-level risk analysis process occurs by the end of July, dependent on the release of data that is often unavailable at the department until later in the summer months.

Instructions

ESSA, IDEA, CTE, ESSER, or Fiscal Directors or the Director of Schools must acknowledge the FY26 Risk Analysis results. The director of schools must mark the results as LEA Reviewed. To do so, please:

1. Log into ePlan.
2. Click **Data and Information** on the left menu.
3. Under FY26, select **Results-Based Monitoring Risk Analysis**.
4. On the Sections page, click Draft Started and confirm the status change to view results.
5. From Sections, view the Risk Analysis page to review the data information.
6. Return to the Sections page, then click the Acknowledgement page.
   a. Choose the preferred option. If *Acknowledge* is selected, skip to Step 7.
   b. If *Appeal* is selected, please include a detailed statement for department review.
7. From the Sections page, click Draft Completed to complete the review process.
8. From the Sections page, the Director of Schools (Authorized Representative) must click LEA Reviewed to complete the review process.

If Appeal is selected, the department reviews the appeal and responds within two business days.

Risk Analysis Data Factors

The department must conduct a risk analysis according to 2 CFR § 200.331, evaluate each subrecipient's (LEA's) risk of non-compliance for purposes of determining appropriate monitoring, and monitor its subrecipients to assure compliance and performance goals are achieved. Monitoring must include reviewing financial (OCFO) and programmatic (FPO) reports, ensuring corrective action (*Monitoring Results*), and issuing a management decision on audit findings (approval/non-approval).

From the Committee of Sponsoring Organizations of the Treadway Commission (COSO):
> *"Enterprise risk management is a process, effected by an entity's board of directors, management and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives."*

Enterprise risk management is:
- A process, ongoing and flowing through an entity
- Effected by people at every level of an organization
- Applied in strategy setting
- Applied across the enterprise, at every level and unit, and includes taking an entity-level portfolio view of risk
- Designed to identify potential events that, if they occur, affect the entity and to manage risk within its risk appetite
- Able to provide reasonable assurance to an entity's management and board of directors
- Geared to the achievement of objectives in one or more separate but overlapping categories

Risk Analysis Committees

In Fall 2020, FPO developed risk analysis committees to review data as part of the commitment to continuous improvement of the monitoring process. Each committee is led by the senior director of compliance and includes key stakeholders from the department to help make decisions regarding data factors and their associated points, which, when combined, determine a score for each LEA.

Goals of the Risk Analysis Subcommittees are to:
- simplify the risk analysis,
- remove categories that have little impact,
- simplify the calculation process, and,
- continue to update the process in ePlan for additional transparency and ease of recordkeeping purposes.

The following subcommittees meet once monthly: ESSA Subcommittee, IDEA Subcommittee, Perkins Subcommittee, Fiscal Subcommittee, and Cross-Cutting Subcommittee.

Identification Timeline

On an annual basis, the risk analysis process occurs on the following timeline:
- **November**: Invite participants to subcommittees
- **December**: Discuss challenges; propose deletion or moving items to other categories.
- **January**: Review proposals; Discuss solutions to challenges
- **February**: Review calculation template; Refine calculation and risk factors

- **March**: Refine calculation and risk factors with sample/previous data to confirm the process; provide an outline to ePlan vendor; gather Overall Approval Committee to discuss changes and seek approval
- **April**: Discuss template and any adjustments Overall Approval Committee proposed
- **May**: Research and finalize data sources; make data requests
- **June**: Data pull; sign-off on data retrieval
- **July**: Training FPO/OCFO staff on risk calculations; proof of attendance
- **August**: LEA Notifications and Risk Analysis Access; Acknowledge or Appeal

Every Student Succeeds Act (ESSA) Subcategory

Subgroup Data: English Learners (sgEL)
Definition: The English learner subgroup risk flag = 1 for LEAs in which the number of English learners enrolled on Oct. 1 increased/decreased by 10% or more **and** by 2 or more students between FPO's EL Oct. 1 count and FPO's year-end data analysis in June. The data include students with the L and W English language background classifications who were enrolled in grades K-12 on Oct. 1, 2023, as of the pull dates.
Example: *30 students with the L and W English language background classification are reported as enrolled in grades K-12 on Oct. 1 when data are pulled from EIS in the fall for FPO's Oct. 1 count, but only 25 are reported as enrolled on Oct. 1 when FPO downloads data from EIS for its year-end analysis. The English learner flag = 1 because the percentage of English learners enrolled decreased by 16%* ***and*** *the number enrolled decreased by five.*
Fiscal or School Year: FY24
Points: 10 points if an LEA does not meet the metric
Contact: Hannah.Gribble@tn.gov or assigned FPO divisional coordinator

Subgroup Data: Students in Foster Care (sgFC)
Definition: The foster care subgroup risk flag = 1 for LEAs in which foster care students as a percentage of directly certified students are less than or equal to 10% of the state average.
Example: *If foster care students as a percentage of directly certified average 2.4%, the foster care flag = 1 for LEAs in which foster care students as a percentage of directly certified are $\leq$ 0.24%. Foster care are students flagged with the FOS01-foster care classification and directly certified are students flagged with the J-direct certification of economic disadvantage classification. The data include students enrolled in grades P3-12 any time during the 2023-24 school year. Students with more than one enrollment count once per LEA.*
Fiscal or School Year: FY24
Points: 10 points if an LEA does not meet the metric
Contact: Jackie.Jacobson@tn.gov or assigned FPO divisional coordinator

Subgroup Data: Students Experiencing Homelessness (sgH)
Definition: The homeless subgroup risk flag = 1 for LEAs in which homeless students as a percentage of directly certified students are less than or equal to 10% of the state average.
Example: *If homeless students as a percentage of directly certified average 4.2%, the homeless flag = 1 for LEAs in which homeless students as a percentage of directly certified are $\leq$ 0.42%. Homeless are students flagged with the H-homeless classification and directly certified are students flagged with the J-direct certification of economic disadvantage classification. The data include students enrolled in grades P3-12 any time during the 2023-24 school year. Students with more than one enrollment count once per LEA.*
Fiscal or School Year: FY24
Points: 10 points if an LEA does not meet the metric
Contact: Vanessa.Waters@tn.gov or assigned FPO divisional coordinator

Subgroup Data: Immigrant Students (sgI)

Definition: The immigrant subgroup risk flag = 1 for LEAs in which the country of birth was missing or identified as null, Puerto Rico, or U.S. for 10% or more immigrant students **and** two or more immigrant students at the end of the school year.

Example: *Immigrant students total 20, and two immigrant students have country of birth errors when data are pulled at the end of the school year. The immigrant flag = 1 because two or more immigrant students **and** 10% or more immigrant students have country of birth errors at the end of the school year. Immigrants are students for whom the immigrant field is "Yes" in EIS. The data include students enrolled in grades P3-12 any time during the 2023-24 school year. Students with more than one enrollment count once per LEA.*

Fiscal or School Year: FY24

Points: 10 points if an LEA does not meet the metric

Contact: assigned FPO divisional coordinator

Subgroup Data: Migratory Students (sgM)

Definition: The migratory subgroup risk flag = 1 for LEAs in which corrections needed in the I-migrant student classification affect 10% or more of total migratory records **and** total two or more at the end of the school year.

Example: *If, at the end of the school year, an LEA has one student correctly flagged with the I-migrant student classification, one student for whom the I-migrant classification should be added, and another for whom the I-migrant classification should be removed, the migrant flag = 1 because corrections needed total two **and** affect 67% of total migratory records (three). The I-migrant student classification corrections are available monthly in the migrant student lists posted on the TNMigrant website for migratory students enrolled in grades P3-12 any time during the 2023-24 school year.*

Fiscal or School Year: FY24

Points: 10 points if an LEA does not meet the metric

Contact: assigned FPO divisional coordinator

Subgroup Data: Military Dependents (sgMD)

Definition: The military dependent subgroup risk flag = 1 for LEAs in which military dependents as a percentage of enrollment are less than or equal to 10% of the state average.

Example: *If military dependents as a percentage of enrollment average 1.2%, the military dependent flag =1 for LEAs in which military dependents as a percentage of enrollment are ≤ .12%. Military dependents are students flagged with the 4-active-duty military dependent classification, 5-national guard military dependent classification, or 6-reserve military dependent classification. The data include students enrolled in grades P3-12 any time during the 2023-24 school year. Students with more than one enrollment count once per LEA.*

Fiscal or School Year: FY24

Points: 10 points if an LEA does not meet the metric

Contact: assigned FPO divisional coordinator

ESSA Complaints with Findings (ESSAcomp)
Definition: When FPO receives complaints regarding ESSA program implementation, the applicable program coordinator investigates the complaint and programming components in question. If the investigation results in findings in the most recent completed fiscal year, the LEA receives the maximum number of points determined for this area.
Fiscal or School Year: FY25
Points: 20 points if an LEA has one or more complaints with findings
Contact: assigned FPO divisional coordinator or Brinn.Obermiller@tn.gov

WIDA Growth Rate (WIDAgr)
Definition: The WIDA growth risk flag = 1 for LEAs in which the percentage of English learners meeting the WIDA growth standard is less than or equal to 25% AND 10 or more English learners have test scores for two years.
Example: *If 20% of English learners met the WIDA growth standard AND 12 English learners had WIDA test scores for two years, the WIDA growth flag = 1. The WIDA growth data were obtained from EDFacts file FS139-English Language Proficiency Results for 2021-22. FS139 was prepared by the department's accountability team.*
Fiscal or School Year: FY23
Points: 15 points if an LEA does not meet the metric.
Contact: Hannah.Gribble@tn.gov or assigned FPO divisional coordinator

English Learner Graduation Rate (ELgr)
Definition: The English Learner graduation rate risk flag = 1 for LEAs in which the graduation rate for English Learner students is less than or equal to 38% AND the English Learner graduation cohort includes five or more students.
Example: *If the English learner graduation rate was 35% AND the English learner graduation cohort included five students, the English learner graduation rate flag = 1. The English learner graduation cohort and graduation rate data were obtained from EDFacts files FS150-Adjusted Cohort Graduation Rate and FS151-Cohorts for Adjusted Cohort Graduation Rate for 2022-23. FS150 and FS151 were prepared by the department's accountability team from graduation cohort data. Students identified as English learners (students with the L and W English language background classifications) any time in high school are included in the English learner graduation cohort.*
Fiscal or School Year: FY23
Points: 15 points if an LEA does not meet the metric.
Contact: Hannah.Gribble@tn.gov or assigned FPO divisional coordinator

Foster Care Graduation Rate (FCgr)
Definition: The foster care graduation rate risk flag = 1 for LEAs in which the graduation rate for foster care students is less than or equal to 36% AND the foster care graduation cohort includes five or more students.
Example: *If the foster care student graduation rate was 25% AND the foster care student graduation cohort included seven students, the foster care graduation rate flag = 1. The foster care graduation cohort and graduation rate data were obtained from EDFacts files FS150-Adjusted Cohort Graduation Rate and FS151-Cohorts for Adjusted Cohort Graduation Rate for 2021-22. FS150 and FS151 were prepared by the department's accountability team from graduation cohort data. Students identified as foster care any time in high school are included in the foster care graduation cohort.*
Fiscal or School Year: FY23
Points: 15 points if an LEA does not meet the metric.
Contact: Jackie.Jacobson@tn.gov or assigned FPO divisional coordinator

Homeless Graduation Rate (Hgr)

Definition: The homeless graduation rate risk flag = 1 for LEAs in which the graduation rate for homeless students is less than or equal to 44% AND the homeless graduation cohort includes five or more students.

Example: *If the homeless student graduation rate was 33% AND the homeless student graduation cohort included nine students, the homeless graduation rate flag = 1. The homeless graduation cohort and graduation rate data were obtained from EDFacts files FS150-Adjusted Cohort Graduation Rate and FS151-Cohorts for Adjusted Cohort Graduation Rate for 2021-22. FS150 and FS151 were prepared by the department's accountability team from graduation cohort data. Students identified as homeless any time in high school are included in the homeless graduation cohort.*

Fiscal or School Year: FY23

Points: 15 points if an LEA does not meet the metric.

Contact: Vanessa.Waters@tn.gov or assigned FPO divisional coordinator

ESSA Results-Based Monitoring Action Steps (ESSARBM)

Definition: LEAs with ESEA-related Results-Based Monitoring Findings of Non-Compliance or Corrections Needed, as well as applicable JDC/N&D results, from the most recent completed monitoring cycle receive points for this area.

Fiscal or School Year: FY25

Points: 2 points per action step with a **maximum of 20 points**

Source: ePlan.tn.gov > Results-Based Monitoring > FY25 > Monitoring Results – LEA Response

Contact: assigned FPO divisional coordinator or Geneva.Taylor@tn.gov

ESSA Director Years of Experience (ESSAxp)[1]

Definition: ESSA Directors must report their number of years of experience in this role within Tennessee upon submission of the consolidated funding application (CFA) each year.

Fiscal or School Year: FY26

Points: LEAs with an ESSA Director who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.

Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts

Contact: assigned FPO divisional coordinator or Geneva.Taylor@tn.gov

ESL Director Years of Experience (ESLxp)[2]

Definition: ESL Directors must report their years of experience in the role within Tennessee upon submission of the CFA each year.

Fiscal or School Year: FY26

Points: LEAs with an ESL Director who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.

Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts

Contact: assigned FPO divisional coordinator or Geneva.Taylor@tn.gov

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[1] In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.

[2] In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.

Individuals with Disabilities Education Act (IDEA) Subcategory

Annual Performance Report (APR): Final Score (%) (apr)

Definition: Under the Individuals with Disabilities Education Act (IDEA) of 2004, states are required to compile both aggregate and LEA-level data addressing 18 indicators that measure implementation of special education programs. Targets for these indicators are collaboratively set by the department and stakeholder groups, including the Governor's Advisory Council for the Education of Students with Disabilities. The department submits an Annual Performance Report (APR) containing statewide data and targets for the 18indicators to the federal government annually. A determination on the quality of the implementation of special education programs in the state is issued based on these data. Determinations are also made for individual LEAs using 14 of the 18 APR indicators, with Indicator data publicly reported at the LEA level. Indicators provide information about identification and timely evaluation of students with disabilities (SWDs), educational environments of SWDs, achievement of SWDs, discipline of SWDs, involvement of parents of SWDs, and post-school outcomes of SWDs.

Fiscal or School Year: FFY23 (2023-24 SY)

Points: The inverse of the APR Final Score (%) (with a maximum of 50 points).

Example: *If the Final Score (%) from an LEA's Local Determinations Data Matrix is 75.00%, the LEA receives 25 points. If the Final Score (%) from an LEA's Local Determinations Data Matrix is 96.00%, the LEA receives 4 points.*

Source: Click here to learn more about the Annual Performance Report. The FFY 2022 (2022-23 SY) matrix and historical matrices can be found in ePlan (ePlan.tn.gov > FY25 LEA Doc Library > Annual Performance Report (APR) Local Determinations).

Contact: IDEA.Data.Support@tn.gov

Annual Performance Report (APR): 3B (apr3b)

Definition: For LEAs not meeting the APR Local Determinations target in (1) English-Language Arts Grades 4 and 8 Assessment Proficiency Change; (2) Math Grades 4 and 8 Assessment Proficiency Change; (3) End-of-Course for English Language-Arts Assessment Proficiency Change; and (4) End-of-Course Math Assessment Proficiency Change, there is risk that the LEA will not increase the percent of students scoring at or above approaching on statewide assessments by one percent or more annually. The target is +1.00% from the previous year's performance.

Fiscal or School Year: FFY23 (2023-24 SY)

Points: 1 point for a missed target in each applicable assessment area (with a maximum of 4 points)**Contact:** IDEA.Data.Support@tn.gov

Annual Performance Report (APR): 5A (apr5a)

Definition: Indicator 5A on the APR measures appropriate LRE placement for students with disabilities by examining the percentage of SWDs in the regular class 80% or more per day. The target is set for each year, and for the year listed below, the target was 74.92%. LEAs below this target are at risk for not educating students with disabilities, to the maximum extent appropriate, with their non-disabled peers.

Fiscal or School Year: FFY23 (2023-24 SY)

Points: At or above target (76.06%) is 0 points; 70-76.05% is 1 point; 60-69.99% is 3 points; below 60% is a maximum of 5 points.

Contact: IDEA.Data.Support@tn.gov

Significant Disproportionality (sigdis)

Definition: The Individuals with Disabilities Education Act (IDEA) section 618(d) requires states to collect and examine data to determine if significant disproportionality based on race and ethnicity is occurring in the state and the local educational agencies (LEAs) of the state with respect to:

    (1) Identification of children as children with disabilities, including the identification of children as children with disabilities in accordance with a particular impairment;

    (2) Placement in particular educational settings of such children; and

    (3) Incidence, duration, and type of disciplinary actions, including suspensions and expulsions.

Fiscal or School Year: SY 2021-22, SY 2022-23, and SY 2023-24 data were used for FY25 determinations.

Points: 4 points per area of significant disproportionality (with a maximum of 20 points)

Source: Click here to learn more about Significant Disproportionality. Determination letters, data displays, and appeal documentation can be found in ePlan (ePlan.tn.gov > FY25 LEA Doc Library > Significant Disproportionality).

Contact: assigned FPO divisional coordinator or IDEA.Data.Support@tn.gov

Updated: LEA-Level Isolation/Restraint Incidents (isores)

Definition: LEAs provide data of isolation and restraint incidents to the department. Each year, LEAs certify Restraint and Isolation Report data as one of the End of Year Data Reports for Students with Disabilities. The department then flags incidents in the report for the following types of data quality inconsistencies:

- duplicate entries—multiple incidents with the same student, date, time, and incident type.
- missing date or time of parent notification
- date or time of parent notification occurring before the incident date/time
- student or staff death reported when no death occurred
- missing number of staff "Not Trained/Total Staff" entered as "0/0"
- isolation that exceeds 60 minutes
- restraint that exceeds 5 minutes
- incidents reported during non-school hours
- incidents in which a parent was not notified on the same day as the incident
- incidents finalized without a student disability
- incidents finalized more than five days after the incident

Fiscal or School Year: SY 2023-24

Points: 0 points if an LEA had 0% of incidents flagged; 3 points if an LEA had less than 10% of incidents flagged; 5 points if an LEA had more than or equal to 10% of incidents flagged (maximum of 5 points)

Source: View the FAQ on Restraint and Isolation or the Isolation and Restraint User Manual in TN PULSE.

Contact: IDEA.Data.Support@tn.gov

IDEA Complaints Findings and Due Process Final Orders (IDEAcomp)

Definition: LEAs must follow all federal and state special education laws. Individuals may file an administrative complaint against an LEA alleging that the LEA failed to follow all federal and state special education laws. A student's parents may file a due process complaint against an LEA alleging that the LEA failed to properly identify the student, evaluate the student, determine an appropriate educational placement for the student or provide the student with a free appropriate public education.

Fiscal or School Year: FY25

Points: LEAs can receive a maximum of **50 points** in this area, which includes 25 points arising from due process complaints and 25 points arising from administrative complaints.

- If a due process final order results in a judgment against the LEA, the LEA receives **25 points**.
- If only one administrative complaint results in a determination against the LEA and the violation does not include a deprivation of FAPE, the LEA receives **10 points**.
- If only one administrative complaint results in a determination against the LEA and the violation includes a deprivation of FAPE, the LEA receives **25 points**.
- If more than one administrative complaint results in a determination against the LEA, the LEA receives **25 points**.

Contact: assigned FPO divisional coordinator **or** Taylor.Jenkins@tn.gov

IDEA Due Process Resolution (IDEAdue)

Definition: LEAs must offer to convene a resolution session within 15 calendar days of receiving a due process complaint that meets the minimum filing requirements or 7 calendar days of receiving an expedited due process complaint that meets the minimum filing requirements.

Fiscal or School Year: FY25

Points: LEAs that fail to offer to convene one or more due process resolution sessions within the required timelines receive **10 points**.

Contact: assigned FPO divisional coordinator **or** Taylor.Jenkins@tn.gov

IDEA Director Years of Experience (IDEAxp)[3]

Definition: IDEA Directors must report their years of experience in the role within Tennessee upon submission of the CFA each year.

Fiscal or School Year: FY26

Points: LEAs with an IDEA Director who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.

Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts

Contact: assigned FPO divisional coordinator

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[3]In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.

IDEA Results-Based Monitoring Actions Steps (IDEARBM)

Definition: LEAs with IDEA-related Results-Based Monitoring Findings of Non-Compliance or Corrections Needed, and applicable JDC/N&D results, from the most recent completed monitoring cycle receive points.
Fiscal or School Year: FY25
Points: 2 points per action step with a **maximum of 20 points**.
Source: ePlan.tn.gov > Results-Based Monitoring > FY25 > Monitoring Results – LEA Response
Contact: assigned FPO divisional coordinator

IEP Monitoring Risk (IEPmr)

Definition: LEAs receive IEP Monitoring Results that include the number of findings requiring corrective actions and the total number of items reviewed for the LEA.
Fiscal or School Year: FY25
Points: 0-9.99% of non-compliance**, 0 points**; 10-14.99%, **10 points**; 15-19.99%, **20 points**; 20-24.99%, **30 points**; 25-29.99%, **40 points**; above 30%, **50 points** with a **maximum of 50 points**.
Source: TN PULSE > Compliance Monitoring > Monitoring Cohort (SEA Findings Column, Total Findings)
Contact: Laura.Dunn@tn.gov or Geneva.Taylor@tn.gov

Perkins V

CTE PD Attendance (CTEpda)
Definition: The SEA offers four meetings annually, and CTE directors are expected to attend. LEAs are also expected to send a representative to regional CTE meetings which may vary in frequency in each region.
Fiscal or School Year: FY25
Points: LEAs with a CTE Director or representative present at less than 75% of state quarterly meetings receive **10 points**; LEAs with 75% of regional meetings published on the state-wide calendar, it receives **10 points** with a **maximum of 20 points**.
Contact: assigned CTE/CORE office contact

CTE Results-Based Monitoring Actions Steps (CTErbm)
Definition: LEAs with Perkins-related Results-Based Monitoring Findings of Non-Compliance or Corrections Needed from the most recent completed monitoring cycle receive points for this area.
Fiscal or School Year: FY25
Points: 2 points per action step with a **maximum of 20 points**.
Source: ePlan.tn.gov > CTE Results-Based Monitoring > FY25 > Monitoring Results – LEA Response
Contact: Michael.Gateley@tn.gov

CTE Director Years of Experience (CTExp)
Definition: CTE Directors must report their number of years of experience in this role within the state of Tennessee upon submission of the Perkins Basic funding application each year.
Fiscal or School Year: FY26
Points: LEAs with a CTE Director who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.
Source: ePlan.tn.gov > Funding Applications > FY26 Perkins Basic > Eligibility > CTE Director Employment Matrix
Contact: assigned CTE/CORE office contact

CTE PD Allocation (CTEpdh)[4]
Definition: LEAs must allocate at least five percent of the Perkins Basic allocation to professional development aligned to the Tennessee Perkins V State Plan (72130-189 & -524, and 72230-189, -355, & -524).
Fiscal or School Year: FY25
Points: LEAs with less than five percent of its Perkins Basic allocation allocated to PD receive **5 points.**
Source: ePlan.tn.gov > Funding Applications > FY25 Perkins Basic > Budget
Contact: assigned CTE/CORE office contact

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[4]In FY27, the definition will update to funds expended on professional development instead of allocated. A minimum of 5% of the total CTE Perkins Basic allocation must be expended on professional development.

Fiscal

Single Audit Findings or Single Audit Not Required (>$750k[5]) (saf)
Definition: A single audit provides assurance to the U.S. government as to the management and use of the funds by the recipient, and the audit is completed by an independent auditor. As a companion to Single Audit (formerly A-133) Findings, this category also captures LEAs receiving less than $750K in federal funds. Typically, the single audit provides assurance to the U.S. government as to the management and use of the funds by the recipient, and the audit is completed by an independent accountant. LEAs for which a single audit report is not available on the comptroller's website as of June 30, 2025, will receive the maximum points.
Fiscal or School Year: FY24
Points: If an LEA has one or more finding, it receives **15 points**.
Source: https://www.comptroller.tn.gov/office-functions/la/reports/audit-reports.html

Annual Financial Report Findings (fmf)
Definition: LEAs that exhibit financial risk may be issued audit findings, which are documented in their Annual Financial Reports. For 81 Act counties and other centralized finance departments, all school-related audit findings will be applied to the LEA. LEAs for which an Annual Financial Report is not available on the comptroller's website as of June 30, 2025, will receive the maximum points.
Fiscal or School Year: FY24
Points: LEAs receive **10 points** per finding **with a maximum of 50 points**.
Source: https://www.comptroller.tn.gov/office-functions/la/reports/audit-reports.html
Contact: Holly.Kellar@tn.gov

Centralized Finance Office (cfo)
Definition: LEAs that use a county or city centralized finance office are at additional risk because of a lack of fiscal control due to county/city finance personnel who risk misunderstanding guidance around allowability with federal funds granted by the U.S. Department of Education.
Fiscal or School Year: FY25
Points: If an LEA uses a county or city centralized finance office, it receives **10 points**.
Contact: Holly.Kellar@tn.gov

CFA Preliminary Award (CFAa)
Definition: The total allocation allotted to an LEA in the Consolidated Funding Application.
Fiscal or School Year: FY26
Points: 1 point per million dollars with a **maximum of 5 points**.
Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Allocations
Contact: Kate.Smitheal@tn.gov

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[5] In FY27, this item will update to a $1M threshold in alignment with updates to 2 CFR.

ESEA Bookkeeper Years of Experience (ESSAbxp)

Definition: ESSA Bookkeepers must report their years of experience in the role within Tennessee upon submission of the CFA each year.
Fiscal or School Year: FY26
Points: LEAs with an ESSA Bookkeeper who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.
Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts
Contact: Geneva.Taylor@tn.gov

ESEA Drop Dead/Release of Funds (ESSAdr)

Definition: LEAs with an excess of $100 left unexpended at the end of the period (reverted to U.S. Treasury) or LEAs that released funds back to the department.
Fiscal or School Year: FY23
Points: 5 points if an LEA drops or releases $100 or more in ESEA funds.
Contact: Kate.Smitheal@tn.gov

ESSA Excess Carryover (ESSAec)

Definition: LEAs that carry over 50% or greater from the previous fiscal year in the ESSA grants are at greater risk of not spending funds in a timely and appropriate manner.
Fiscal or School Year: FY24
Points: LEAs with 50% or greater carryover receive **10 points**.
Source: ePlan.tn.gov > Funding Applications > FY24 CFA > Sections > Reimbursements
Contact: Kate.Smitheal@tn.gov

IDEA Bookkeeper Years of Experience (IDEAbxp)[6]

Definition: IDEA Bookkeepers must report their years of experience in the role within Tennessee upon submission of the CFA each year.
Fiscal or School Year: FY26
Points: LEAs with an IDEA Bookkeeper who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.
Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts
Contact: Geneva.Taylor@tn.gov

IDEA Drop Dead/Release of Funds (IDEAdr)

Definition: LEAs with an excess of $100 left unexpended at the end of the period (reverted to U.S. Treasury) or LEAs that released funds back to the department.
Fiscal or School Year: FY23
Points: 5 points if an LEA drops or releases $100 or more in IDEA funds.
Contact: Kate.Smitheal@tn.gov

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[6] In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.

IDEA Excess Carryover (IDEAec)
Definition: LEAs that carry over 50% or greater from the previous fiscal year in either the IDEA, Part B or IDEA, Preschool grants are at greater risk of not spending funds in a timely and appropriate manner.
Fiscal or School Year: FY24
Points: LEAs with 50% or greater carryover receive **10 points**.
Source: ePlan.tn.gov > Funding Applications > FY25 CFA > Sections > Reimbursements
Contact: Brett.Printz@tn.gov

Perkins V Basic Preliminary Allocation (CTEa)
Definition: The total allocation allotted to an LEA in the Perkins Basic application.
Fiscal or School Year: FY26
Points: 1 point for receiving up to $30,000, **2 points** for $30,001 to $60,000, **3 points** for $60,001 to $100,0000, **4 points** for $100,001 to $150,000, and **5 points** for more than $150,000 dollars with a **maximum of 5 points**.
Source: ePlan.tn.gov > Funding Applications > FY26 Perkins Basic > Allocations
Contact: FPO.Monitoring@tn.gov

Perkins V Basic Unexpended/Release of Funds (CTEdr)
Definition: LEAs with an excess of $100 of Perkins V funds left unexpended at the end of the period of performance or LEAs that released funds back to the department.
Fiscal or School Year: FY23
Points: 5 points if an LEA drops or releases $100 or more in Perkins V Basic funds.
Contact: Kate.Smitheal@tn.gov

Perkins V Drawdown (CTEdraw)
Definition: Quarterly drawdown of Perkins Basic funds at a rate of 20-25% or greater per quarter is expected so that LEAs spend down funds on fund generators (students who generated funds).
Fiscal or School Year: FY24
Points: By Sep. 30: 25% or greater; By Dec. 31, Quarter 2: 50% or greater; By March 30, Quarter 3: 65% or greater; By June 30, Quarter 4: 100% [up to a $100 variance])
Source: ePlan.tn.gov > Reimbursement Requests > FY24 Perkins Basic
Contact: assigned CTE/CORE office contact

CFO/Treasurer Experience (CFOTxp)[7]

Definition: CFOs/Treasurers must report their years of experience in the role within Tennessee upon submission of the CFA each year.
Fiscal or School Year: FY26
Points: LEAs with a CFO/Treasurer who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.
Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts
Contact: Geneva.Taylor@tn.gov

Updated: ePlan Budget Deadline (ebd)

Definition: LEAs that miss the October 1 submission deadline for the original State Funds budget risk having funds withheld.
Fiscal or School Year: FY25
Points: 10 points if an LEA missed the final budget deadline
Source: ePlan.tn.gov > Funding Applications > FY25 > (Appropriate Funding Application)
Contact: Holly.Kellar@tn.gov

Updated: CFA and State Funds FER Deadline (sfFER)

Definition: LEAs must complete and fully submit (Authorized Rep submitted) the CFA (Aug. 15) and State Funds (Oct. 1) Final Expenditure Reports by the deadline to ensure data is available to the department for timely state reporting and state calculations, which can impact Federal funding.
Fiscal or School Year: FY24
Points: 10 points if an LEA missed the CFA or State Funds FER deadline; Max of **20 points**.
Source: ePlan.tn.gov > Funding Applications > FY24 > (Appropriate Funding Application)
Contact: Holly.Kellar@tn.gov[8]

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[7]In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.
[8] The department is considering Supplement Not Supplant (SNS) Deadlines as an additional FY26 risk measure in this risk category.

Cross-Cutting

Priority and Comprehensive Support and Improvement (CSI) Schools (ps or csi)
Definition: Please see the School Accountability website below.
Fiscal or School Year: Please see the School Accountability website below.
Points: 15 points if there is a Priority or CSI School identified in the LEA on the School Accountability website.
Source: https://www.tn.gov/education/districts/lea-operations/accountability/2024-school-accountability.html
Contact: assigned FPO divisional coordinator

In Need of Improvement Schools (ini)
Definition: Please see the School Accountability website below.
Fiscal or School Year: Please see the School Accountability website below.
Points: 15 points if there is a TSI or ATSI School identified in the LEA on the School Accountability website.
Source: https://www.tn.gov/education/districts/lea-operations/accountability/2024-school-accountability.html
Contact: assigned FPO divisional coordinator

ESEA/IDEA/CTE Director Same Person (eicds)
Definition: The same person with the responsibilities of two or more programs (ESSA, IDEA, and/or CTE).
Fiscal or School Year: FY26
Points: 10 points if the ESEA, IDEA, and/or CTE director have the same name listed in the Address Book and/or CFA.
Source: ePlan.tn.gov > Funding Applications > FY26 CFA > Contacts
Contact: assigned FPO divisional coordinator

TN OCR Findings (ocr)
Definition: If the Tennessee Department of Education Office for Civil Rights determines a LEA failed to comply with federal civil rights laws and regulations, the LEA is required to take corrective action to resolve the issues of non-compliance.
Fiscal or School Year: FY25
Points: 10 points if an investigation of a civil rights complaint against a LEA results in a finding of non-compliance.
Contact: assigned FPO divisional coordinator or Shaundraya.Hersey@tn.gov

Director of Schools Years of Experience[9] (dos)
Definition: Directors of Schools must report their number of years of experience in this role within the state of Tennessee upon submission of the CFA each year.
Fiscal or School Year: FY26
Points: LEAs with a Director of Schools who has less than one year of experience in the role within the state of Tennessee receive **5 points**, between one and three years receive **2 points**, and with 3+ years **no points**.
Contact: assigned FPO divisional coordinator

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[9]In FY27, the definition will update to years of experience in the role within the LEA upon submission of the CFA each year. LEAs with multiple staff members listed receive risk based on the newest person added.

Years Since Last Monitored via Level 3 (Formerly On-Site)

ESEA/IDEA/ESSER Program Monitoring Years (eimy)
Definition: LEAs are monitored via one of three results-based monitoring levels. LEAs receive risk points for each year since the last Level 3 (formerly on-site) monitored.
Fiscal or School Year: through FY25
Points: 5 points for each year since last Level 3 monitored; LEAs that have not been monitored via Level 3 in 10+ years receive **10 points** per year with **no limit on maximum points**.
Contact: FPO.Monitoring@tn.gov

Perkins V Program Monitoring Years (pvmy)
Definition: LEAs are monitored via one of three results-based monitoring levels, and LEAs that have not been monitored on-site (or virtually on-site) receive risk points for each year not on-site monitored.
Fiscal or School Year: FY20-FY25
Points: 5 points for each year since last Level 3 monitored with **no limit on maximum points**.
For this category, only embedded Results-Based Monitoring via ePlan is considered.
Contact: FPO.Monitoring@tn.gov

Fiscal Monitoring Years (fmy)
Definition: LEAs are monitored based on risk, and LEAs that have not been monitored on-site (or virtually on-site) receive risk points for each year not on-site monitored.
Fiscal or School Year: through FY25
Points: LEAs receive **5 points** for each year since last Level 3 monitored with **no limit on maximum points**.
Contact: FPO.Monitoring@tn.gov

Risk Analysis Process and Business Rules

For the FY26 Risk Analysis, all subtotals are added together to determine a total score for LEAs. LEAs are then sorted by score (from greatest to least) to determine which level of monitoring each LEA must complete. The following business rules are followed in sequence to determine the level via which each LEA completes Results-Based Monitoring.

Results-Based Monitoring Risk Analysis Business Rules:
1. At the department's discretion, LEAs focus monitored in the most recent two fiscal years or receive grant conditions complete Level 3 for the impacted grant(s) and/or title(s)/section(s) regardless of score.
2. The LEAs receiving the largest allocations (Davidson, Hamilton, Knox, and Shelby) participate in either Level 2 or 3 depending on total risk score.
3. LEAs that completed Level 3 in the previous fiscal year are excluded and assigned Level 1.
4. As other state agencies are not subject to the same reporting and data collection, the Tennessee Department of Children's Services, Tennessee Public Charter School Commission, and Tennessee Department of Correction participate in Level 3 at least every three years.
5. State-run schools (Achievement School District, Alvin C. York Institute, Tennessee School for the Blind, Tennessee School for the Deaf, and West Tennessee School for the Deaf) participate in Level 3 Results-Based Monitoring at least every five years.
6. The LEA with the highest score in the ESEA subcategory eligible for monitoring is identified for Level 3.
7. The LEA with the highest score in the IDEA subcategory eligible for monitoring is identified for Level 3.
8. The LEA with the highest score in the Perkins subcategory eligible for monitoring is identified for Level 3.
9. The LEA with the highest score in the Fiscal subcategory eligible for monitoring is identified for Level 3.
10. LEAs not on a rotation that rise to an elevated level for a third year in a row are promoted to Level 3.
    a.   To allow for capacity if this occurs, the LEA with the lowest significant risk is reassigned to Level 2.
11. For LEAs that have not been monitored in the previous 5 or more years via Level 2 and 10+ years via Level 3, LEAs are identified for Level 3 monitoring.
12. At least 10% of LEAs receiving funds via the CFA are identified for Level 3.
13. For LEAs that have not been monitored in the previous 6 years via Level 3 or Level 2, LEAs are identified for at least Level 2 monitoring.
14. Between Level 3 and Level 2, at least 20% of LEAs are identified.
15. A random selection of one or more LEAs to participate in Level 3 may occur prior to determining Levels 2 and 1. LEAs not been monitored in-person in the past three years are eligible to be randomly selected using a random number generator.
16. All remaining LEAs are identified for Level 1.

School Identification Business Rules:

The following business rules are followed to identify **schools** for monitoring purposes.

Top 20 Most Populous LEAs	All Other LEAs
3 public schools participating in Title I 1 charter (if applicable) 1 non-public (if applicable) 1 virtual school (if applicable) 1 alternative school (if applicable)	2 public schools participating in Title I 1 charter (if applicable) 1 non-public (if applicable) 1 virtual school (if applicable) 1 alternative school (if applicable)

1. Refer to the prior three years of monitoring schedules to determine schools are not duplicated unless a school presents as having high risk and/or identified as needing follow-up monitoring.
   a. Divisional coordinators notify the senior director of compliance to recommend schools be selected a second time.

2. Choose schools from the *School Eligibility* page in the previous CFA in ePlan in the following order:
   a. Title I Schools only (*Service [Column E] marked as SW, SW (waiver), SW (gf) or TA, TA (gf)*)
   b. One from *School Designation* column (if applicable) (*Priority, TSI, CSI, Reward*)
   c. From those with a school designation (if applicable), choose a school with a high poverty count.
   d. If none stand out, review subgroup count information by schools (EL, SWD, Homeless, Foster Care, etc.) to decide which schools give the best overview of the LEA's work.
   e. Consider schools serving various grade spans from different clusters when possible.
   f. If applicable, choose a charter school using the priorities above.
   g. If applicable, choose a non-public school participating in Title I and most other titles and IDEA.
   h. If applicable, choose a virtual school participating in Title I or other titles or federal grants.
   i. If applicable, choose an alternative school participating in Title I or other titles or federal grants.

The following business rules are followed to identify **schools** for Perkins program monitoring purposes.

All LEAs
A minimum of 20% or two high schools receiving Perkins V funding (whichever is greater)

1. Refer to the prior three years of monitoring schedules to determine schools are not duplicated, unless a school presents as having high risk and/or identified as needing follow-up monitoring, or there are not enough eligible schools in the particular LEA to vary the school selection.

2. Choose schools from in the following order:
   a. High schools only
   b. One from School Designation column (if applicable) (Priority, TSI, CSI, Reward)
   c. From those with a school designation (if applicable), choose a school with a high poverty count.
   d. If none stand out, review subgroup count information by schools (EL, SWD, Homeless, Foster Care, etc.) to help decide which schools give the best overview of the LEA's work.
   e. Consider schools serving various grade spans from different clusters when possible.

Resources and Points of Contact

Resources:
[FPO Assigned Divisional Coordinator Map](#)
[OCFO Assigned Consultant Map](#)
[ePlan TDOE Resources: Monitoring Folder](#)

Points of Contact:
[**FPO.Monitoring@tn.gov**](#)

Geneva Taylor, *Senior Director of Compliance*	[Geneva.Taylor@tn.gov](#)
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