
Fiscal Accountability Standards Report

The Background:

State Board of Education Fiscal Accountability Standards Rule 0520-01-02-.13(3)(c) requires the Tennessee Department of Education (TDOE) to “verify that funds generated in the state’s K-12 education funding formula are being budgeted for eligible expenses, inclusive of any legal requirements that restrict fund usage.” It further requires that “the Commissioner shall advise the State Board of all LEAs which fail to meet these minimum standards by January 15 of each year.”

There were no LEAs that failed to meet the minimum standards for the 2024-25 school year. Due to transitions at the Department of Children’s Services (DCS), TDOE is continuing to work with DCS staff to collect and analyze the required data for their reporting.

This report item was submitted to State Board staff by the January 15, 2026, deadline.

Connection to the [Master Plan](#):

This item supports the State Board’s strategic focus on Engagement and Accountability, outlined in the Master Plan, by providing an update on LEAs’ compliance with requirements related to the use of funds.

The Recommendation:

This item is for informational purposes only; no action is required.