

TABLES & GRAPHICS

Graphic images included in rules are published separately in this tables and graphics section. Graphic images are arranged in this section in the following order: Title Number, Part Number, Chapter Number and Section Number.

Graphic images are indicated in the text of the emergency, proposed, and adopted rules by the following tag: the word “Figure” followed by the TAC citation, rule number, and the appropriate subsection, paragraph, subparagraph, and so on.

Figure: 19 TAC §97.1002(b)

Accountability Ratings Appeals Process and Timeline

The commissioner of education is required to provide a process for school districts (districts) and open-enrollment charter schools (charter schools) to challenge an agency decision relating to an academic rating that affects the district or school, including a determination of consecutive school years of unacceptable performance ratings (Texas Education Code [TEC], §39.151). **This figure supersedes the timelines referenced in Chapter 8 of the 2023 and 2024 Accountability Manuals and applies to all Accountability Rating Appeals from 2023 and beyond until otherwise updated.**

Appeals Process Overview and General Timeline

While districts and charter schools may appeal for any reason, the accountability system framework limits the likelihood that a single indicator or measure will result in a reduced rating. For this reason, a successful accountability appeal is usually limited to such rare cases as a data or calculation error attributable to the testing contractor(s), a regional education service center (ESC), or the Texas Education Agency (TEA). Online applications provided by TEA and the testing contractors ensure that districts and charter schools are aware of data correction opportunities, particularly through TSDS PEIMS data submissions and the Test Information Distribution Engine (TIDE). District and charter schools' responsibility for data quality is the cornerstone of a fair and uniform rating determination.

District and charter school appeals that challenge the agency's determination of the accountability rating and/or determination of consecutive school years of unacceptable performance ratings are carefully reviewed by an external panel. District superintendents and chief operating officers of charter schools may appeal accountability ratings by following the guidelines in this figure. Local Accountability System (LAS) districts that wish to appeal LAS campus ratings must follow the LAS appeals process in the *Local Accountability System Technical Guide*.

The following is the annual timeline for appealing ratings. The appeals timeline follows this pattern each year. The calendar dates for the accountability year will be announced in conjunction with the release of preliminary accountability ratings in [TEA Login](#) (TEAL). Late appeals are denied to maintain a fair appeal process.

| Timeline | Appeals Process |
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| Appeals Window Opens | <p><i>Preliminary Ratings Release on TEAL.</i></p> <ul style="list-style-type: none"> No appeals will be resolved before the public release of ratings. |
| 2 days after the Appeals Window opens | <p><i>Preliminary Ratings and Preliminary Count of Consecutive Years of Unacceptable Performance Released on TEA Public Website.</i></p> <ul style="list-style-type: none"> Preliminary ratings and preliminary counts of consecutive years are subject to change due to the results of an audit, compliance review, investigation, or appeal. |
| 30 calendar day period after the Appeals Window opens | <p><i>Appeals Window.</i></p> <ul style="list-style-type: none"> Appeals may be submitted by the superintendent or chief operating officer once ratings and year counts are released. Districts and charter schools register their intent to appeal using the TEA Login (TEAL) Accountability application, and mail (e-mail or postal mail) their appeal letter with supporting documentation. Appeals not signed by the district superintendent or chief operating officer of the charter school are denied. |

| Timeline | Appeals Process |
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| Day 30 of Appeals Window | <p><i>Appeals Deadline.</i></p> <ul style="list-style-type: none"> • Appeals must be uploaded in the TEAL Accountability Appeals system, postmarked, or hand-delivered by 5pm no later than the date shared by TEA in conjunction with the preliminary ratings release into the TEAL Accountability application. |
| 90 calendar days after the Appeals Window closes | <p><i>Decisions Released.</i></p> <ul style="list-style-type: none"> • Commissioner’s decisions are provided in the form of response letters to each district and charter school that filed an appeal by the submission deadline. Letters are posted to the TEAL Accountability application. |
| Day 90 after the Appeals Window closes | <p><i>Final Ratings and Count of Consecutive Years of Unacceptable Performance Release.</i></p> <ul style="list-style-type: none"> • The outcomes of all appeals are reflected in the final ratings and year counts update. • The TEAL and public websites are updated. • Ratings and year counts are subject to change due to the results of an audit, compliance review, or investigation. |

Figure: 22 TAC §104.2(e)(22)

Other entities approved by the Board per 22 TAC §104.2:

A. Texas School of Sleep Medicine and Technology;

B. Boyd W. Shephard, D.D.S., J.D; and

~~[C.] [Dental Risk Solutions, LLC; and]~~

C. ~~[D.]~~ American Association of Dental Boards – Accredited Continuing Education Program (AADB-ACE)

Figure: 22 TAC §519.9(a)

| No. | Violation | Citation | Administrative Penalty Range |
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| 1 | Failure to follow Generally Accepted Auditing Standards; Yellow Book Auditing Standards; AICPA Auditing Standards; and other auditing standards. | 22 TEX. ADMIN. CODE §§501.60 & 501.74; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 2 | Failure to follow Generally Accepted Accounting Principles | 22 TEX. ADMIN. CODE §§501.53, 501.61 & 501.74; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 3 | Failure to follow other Professional Standards (e.g. Compilation Standards) | 22 TEX. ADMIN. CODE §§501.62 & 501.74; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 4 | Lack of independence | 22 TEX. ADMIN. CODE §§501.70 & 501.73 TEX. OCC. CODE §§901.458, 901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 5 | Violation of rules regarding receipt of commission, compensation, or other benefit | 22 TEX. ADMIN. CODE §501.71; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 6 | Violation of rules regarding contingency fees | 22 TEX. ADMIN. CODE §501.72; TEX. OCC. CODE | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |

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| | | §§901.502(6) & 901.502(11) | |
| 7 | Lack of integrity and objectivity | 22 TEX. ADMIN. CODE §501.73; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 8 | Incompetence | 22 TEX. ADMIN. CODE §501.74; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 9 | Breach of confidential client communications | 22 TEX. ADMIN. CODE §501.75; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 10 | Failure to return client records or client's portion of work papers | 22 TEX. ADMIN. CODE §501.76; TEX. OCC. CODE §§901.502(6) & 901.502(11) | \$0 to \$25,000 per violation. |
| 11 | Acting through others | 22 TEX. ADMIN. CODE §501.77 (AND THE RULE VIOLATED BY THE ACTOR); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 12 | Practicing without a license | 22 TEX. ADMIN. CODE §501.80; TEX. OCC. CODE §§901.401, 901.453, 901.456, 901.502(6) & 901.502(11) | \$0 to \$25,000 per violation. |

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| 13 | Practicing through an unregistered entity | 22 TEX. ADMIN. CODE §501.81; TEX. OCC. CODE §§901.401, 901.502(6) & 901.502(11) | \$0 to \$25,000 per violation. |
| 14 | False, fraudulent, misleading, or deceptive advertising | 22 TEX. ADMIN. CODE §501.82; TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$1,000 per violation. Moderate: \$1,000 to \$50,000 per violation. Major: \$50,000 to \$100,000 per violation. |
| 15 | Improper firm name | 22 TEX. ADMIN. CODE §501.83; TEX OCC. CODE §§901.502(6) & 901.502(11) | \$0 to \$10,000 per violation. |
| 16 | Improper form of practice | 22 TEX. ADMIN. CODE §501.84; TEX. OCC. CODE §§901.502(6) & 901.502(11) | \$0 to \$10,000 per violation. |
| 17 | Committing discreditable acts (1) fraud or deceit in obtaining a certificate as a CPA or in obtaining registration under the Act or in obtaining a license to practice public accounting | 22 TEX. ADMIN. CODE §501.90(1); TEX. OCC. CODE §§901.502(1), 901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 18 | Committing discreditable acts (2) dishonesty, fraud or gross negligence in the practice of public accountancy | 22 TEX. ADMIN. CODE §501.90(2); TEX. OCC. CODE §§901.502(2), 901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |

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| 19 | <p>Committing discreditable acts</p> <p>(3) violation of any of the provisions of Subchapter J or §901.458 of the Act (relating to Loss of Independence) applicable to a person certified or registered by the board</p> | <p>22 TEX. ADMIN. CODE §501.90(3);</p> <p>TEX. OCC. CODE §§901.502(5), 901.502(6) & 901.502(11)</p> | <p>Minor: \$0 to \$25,000 per violation.</p> <p>Moderate: \$25,000 to \$75,000 per violation.</p> <p>Major: \$75,000 to \$100,000 per violation.</p> |
| 20 | <p>Committing discreditable acts</p> <p>(4) final conviction of a felony or imposition of deferred adjudication or community supervision in connection with a criminal prosecution of a felony under the laws of any state or the United States</p> | <p>22 TEX. ADMIN. CODE §501.90(4);</p> <p>TEX. OCC. CODE §§901.502(6), 901.502(10), & 901.502(11)</p> <p>TEX. OCC. CODE CHAP. 53</p> | <p>\$0 to \$100,000 per violation.</p> |
| 21 | <p>Committing discreditable acts</p> <p>(5) final conviction of any crime or imposition of deferred adjudication or community supervision in connection with a criminal prosecution, an element of which is dishonesty or fraud under the laws of any state or the United States; a criminal prosecution for a crime of moral turpitude; a criminal prosecution involving</p> | <p>22 TEX. ADMIN. CODE §501.90(5) & §519.7;</p> <p>TEX. OCC. CODE §§901.502(6), 901.502(10), & 901.502(11)</p> | <p>\$0 to \$100,000 per violation.</p> |

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| | alcohol abuse or controlled substances; or a criminal prosecution for a crime involving physical harm or the threat of physical harm | | |
| 22 | Committing discreditable acts (6) cancellation, revocation, suspension or refusal to renew authority to practice as a CPA or a public accountant by any other state for any cause other than failure to pay the appropriate registration fee in such other state | 22 TEX. ADMIN. CODE §501.90(6); TEX. OCC. CODE §§901.502(6), 901.502(8), 901.502(9), & 901.502(11) | \$0 to \$100,000 per violation. |
| 23 | Committing discreditable acts (7) suspension or revocation of or any consent decree concerning the right to practice before any state or federal regulatory or licensing body for a cause which in the opinion of the board warrants its action | 22 TEX. ADMIN. CODE §501.90(7); TEX. OCC. CODE §§901.502(6), 901.502(8), 901.502(9), & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 24 | Committing discreditable acts (8) a conviction or final finding of unethical conduct by state or federal agencies or boards, local governments or | 22 TEX. ADMIN. CODE §501.90(8); TEX. OCC. CODE §§901.502(6), 901.502(8), 901.502(9), & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |

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| | commissions for violations of laws or rules on ethics by licensees that engage in activities regulated by those entities including but not limited to: the Public Company Accounting Oversight Board, Internal Revenue Service, U.S. Securities and Exchange Commission, U.S. Department of Labor, U.S. General Accounting Office, U.S. Housing and Urban Development, Texas State Auditor, Texas Comptroller of Public Accounts, Texas Securities Board, Texas Department of Insurance, and the Texas Secretary of State; | | |
| 25 | Committing discreditable acts (9) knowingly participating in the preparation of a false or misleading financial statement or tax return | 22 TEX. ADMIN. CODE §501.90(9); TEX. OCC. CODE §§901.502(2), 901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 26 | Committing discreditable acts 10 fiscal dishonesty or breach of fiduciary responsibility of any type | 22 TEX. ADMIN. CODE §501.90(10); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |

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| 27 | Committing discreditable acts (11) failure to comply with a final order of any state or federal court | 22 TEX. ADMIN. CODE §501.90(11); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 28 | Committing discreditable acts (12) repeated failure to respond to a client's inquiry within a reasonable time without good cause | 22 TEX. ADMIN. CODE §501.90(12); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 29 | Committing discreditable acts (13) intentionally misrepresenting facts or making a misleading or deceitful statement to a client, employer, the board, board staff or any person acting on behalf of the board | 22 TEX. ADMIN. CODE §501.90(13); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 30 | Committing discreditable acts (14) giving intentional false sworn testimony or perjury in court or in connection with discovery in a court proceeding or in any communication to the board or board staff, or any other federal or state regulatory or licensing body | 22 TEX. ADMIN. CODE §501.90(14); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 31 | Committing discreditable acts | 22 TEX. ADMIN. CODE §501.90(15); | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. |

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| | (15) threats of bodily harm or retribution to a client | TEX. OCC. CODE §§901.502(6) & 901.502(11) | Major: \$75,000 to \$100,000 per violation. |
| 32 | Committing discreditable acts (16) public allegations of a lack of mental capacity of a client which cannot be supported in fact | 22 TEX. ADMIN. CODE §501.90(15); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |
| 33 | Committing discreditable acts (17) voluntarily disclosing information communicated to the person by an employer, past or present, or through the person's employment in connection with accounting services rendered to the employer, except: (A) by permission of the employer; (B) pursuant to the Government Code, Chapter 554 (commonly referred to as the "Whistle Blowers Act"); (C) pursuant to: (i) a court order signed by a judge; or (ii) a summons: (I) under the provisions of the Internal Revenue Code of 1986 and its subsequent amendments, (II) the Securities Act | 22 TEX. ADMIN. CODE §501.90(17); TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$25,000 per violation. Moderate: \$25,000 to \$75,000 per violation. Major: \$75,000 to \$100,000 per violation. |

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| | <p>of 1933 (15 U.S.C. §77a et seq.) and its subsequent amendments, or</p> <p>(III) the Securities Exchange Act of 1934 (15 U.S.C. §78a et seq.) and its subsequent amendments;</p> <p>(D) in an investigation or proceeding by the board;</p> <p>(E) in an ethical investigation conducted by a professional organization of CPAs;</p> <p>(F) in the course of a peer review under §901.159 of the Act (relating to Peer Review); or</p> <p>(G) any information that is required to be disclosed by the professional standards for reporting on the examination of a financial statement.</p> | | |
| 34 | <p>Committing discreditable acts</p> <p>(18) breaching the terms of an agreed consent order entered by the board or violating any Board Order</p> | <p>22 TEX. ADMIN. CODE §501.90(18);</p> <p>TEX. OCC. CODE §§901.502(6), 901.502(11) & 901.502(12)</p> | <p>Minor: \$0 to \$25,000 per violation.</p> <p>Moderate: \$25,000 to \$75,000 per violation.</p> <p>Major: \$75,000 to \$100,000 per violation.</p> |
| 35 | <p>Failure to report reportable events</p> | <p>22 TEX. ADMIN. CODE §501.91</p> <p>TEX. OCC. CODE §§901.502(6) & 901.502(11)</p> | <p>Minor: \$0 to \$25,000 per violation.</p> <p>Moderate: \$25,000 to \$75,000 per violation.</p> <p>Major: \$75,000 to \$100,000 per violation.</p> |

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| 36 | Filing a frivolous complaint | 22 TEX. ADMIN. CODE §501.92 TEX. OCC. CODE §§901.502(6) & 901.502(11) | \$0 to \$10,000 per violation. |
| 37 | Failure to respond to Board communications | 22 TEX. ADMIN. CODE §501.93 TEX. OCC. CODE §§901.502(6) & 901.502(11) | Minor: \$0 to \$1,000 per violation. Moderate: \$1,000 to \$50,000 per violation. Major: \$50,000 to \$100,000 per violation. |
| 38 | Failure to satisfy peer review requirements | 22 TEX. ADMIN. CODE §527.4 TEX. OCC. CODE §§901.502(11) & 901.502(12) | Minor: \$0 to \$1,000 per violation. Moderate: \$1,000 to \$50,000 per violation. Major: \$50,000 to \$100,000 per violation. |
| 39 | <u>Failure to submit to Board Peer Review Report and Report resulting from PROB inspections</u> | <u>22 TEX. ADMIN. CODE §527.6</u> <u>TEX. OCC. CODE §901.502(12)</u> | <u>Minor: \$0 to \$1,000 per violation.</u> <u>Moderate: \$1,000 to \$50,000 per violation.</u> <u>Major: \$50,000 to \$100,000 per violation.</u> |

Your rights with a Health Maintenance Organization (HMO) plan

Notice from the Texas Department of Insurance

Your plan

Your HMO plan contracts with doctors, facilities, and other health care providers to treat its members. Providers that contract with your health plan are called "contracted providers" (also known as "in-network providers"). Contracted providers make up a plan's network. Your plan will only pay for health care you get from doctors and facilities in its network.

However, there are some exceptions, including for emergencies, when you didn't pick the doctor, and for ambulance services.

Your plan's network

Your health plan must have enough doctors and facilities within its network to provide every service the plan covers. You shouldn't have to travel too far or wait too long to get care. This is called "network adequacy." If you can't find the care you need, ask your health plan for help. You have the right to receive the care you need under your in-network benefit.

If you don't think the network is adequate, you can file a complaint with the Texas Department of Insurance at www.tdi.texas.gov or by calling 800-252-3439.

List of doctors

You can get a directory of health care providers that are in your plan's network.

You can get the directory online at [enter website] or by calling [enter phone number].

If you used your health plan's directory to pick an in-network health care provider and they turn out to be out-of-network, you might not have to pay the extra cost that out-of-network providers charge.

Bills for health care

If you got health care from a doctor that was out-of-network when you were at an in-network facility, and you didn't pick the doctor, you won't have to pay more than your regular copay, coinsurance, and deductible. Protections also apply if you got emergency care at an out-of-network facility or lab work or imaging in connection with in-network

care. *[Include if balance billing is permitted for ground ambulance services under applicable state and federal law: However, protections do not apply for ground ambulance services.]*

If you get a bill for more than you're expecting, contact your health plan. Learn more about how you're protected from surprise medical bills at tdi.texas.gov.