

August 26, 2024

#001902  
1-AR23-R 01/23/2024

Dr. Joe Satterwhite, III, Superintendent  
Cayuga Independent School District  
Post Office Box 427  
Cayuga, TX 75832-0427

Dear Dr. Satterwhite:

The Financial Compliance Division at the Texas Education Agency (TEA) has reviewed the Cayuga Independent School District's annual financial and compliance report (AFR) submitted to TEA for the year ended August 31, 2023, in accordance with Texas Education Code §44.008(e).

The school district's independent auditor did not identify deficiencies in internal control considered to be significant or material weaknesses; or disclose instances of noncompliance or other matters required to be reported under *Government Auditing Standards*; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable. In addition, the report did not contain any noncompliance in accordance with the state laws, rules and regulations governing Texas public school districts; however, issues may exist that have not been identified. Immaterial discrepancies may have also been identified but were not considered reportable.

To view a copy of the district's AFR submitted to TEA, go to <https://tealprod.tea.state.tx.us/Audit/Public/PDFViewer.asp>

Although your district's AFR and the auditor's working papers remain subject to review by appropriate state and federal agency officials, we consider the AFR review closed.

We thank you and your auditor for your diligence and cooperation in completing the AFR. Please contact Denise Salinas at [denise.salinas@tea.texas.gov](mailto:denise.salinas@tea.texas.gov) or (512) 463-8723 with any questions.

Sincerely,

Paul Moreno  
Assistant Director  
Financial Compliance Division

PM/ ds.

cc: Kellie Gatewood, Chief Financial Officer, Cayuga Independent School District