



Individualized Education Account Program Procedures

Tennessee Department of Education

Updated October 2016

DEFINITIONS

- 1) "Fee for service transportation provider" means a commercial transportation provider including a taxi or bus service. It does not include private transportation by a parent/guardian or participating student.
- 2) "Participating nonpublic school" means a nongovernmental primary or secondary school that:
 - a) is located in this state;
 - b) is a Category I, II, or III nonpublic school pursuant to the rules of the State Board of Education Chapter 0520-07-02;
 - c) certifies that it shall not discriminate against students or applicants on the basis of race, color, or national origin;
 - d) complies with all health and safety laws or codes that apply to nonpublic schools;
 - e) agrees to provide parents/guardians with a receipt for all qualifying expenses at the school or institution;
 - f) conducts criminal background checks on employees;
 - g) excludes from employment any person not permitted by state law to work in a nonpublic school; and
 - h) excludes from employment any person who might reasonably pose a threat to the safety of students.
- 3) "Physician" means:
 - a) Only medical doctors licensed under Title 63, Chapter 6
 - b) Only doctors of osteopathy licensed under Title 63, Chapter 9
 - c) Only podiatrist licensed under Title 63, Chapter 3
 - d) Only Chiropractors licensed under Title 63, Chapter 4
 - e) Only Dentists licensed under Title 63, Chapter 5
 - f) Only Nurses licensed under Title 63, Chapter 7
 - g) Only Optometrists licensed under Title 63, Chapter 8
 - h) Only pharmacist licensed under Title 63, Chapter 10



- i) Only Psychologists licensed under Title 63, Chapter 11
- j) Only Occupational and Physical Therapists licensed under Title 63, Chapter 16
- k) Only dispensing opticians licensed under Title 63, Chapter 14
- l) Only Speech Pathologists and Audiologists licensed under Title 63, Chapter 17
- m) Only Physicians Assistants licensed under Title 63, Chapter 19
- n) Only Professional Counselors, Marital and Family Therapists and Clinical Pastoral Therapists licensed under Title 63, Chapter 22
- o) Only Social Workers licensed under Title 63, Chapter 23
- p) Only Athletic Trainers licensed under Title 63, Chapter 24
- q) Only Dieticians and Nutritionists licensed under Title 63, Chapter 25

ELIGIBILITY

- 1) For the purposes of student eligibility, prior two (2) full semesters in enrollment in the rules of the IEA Program means that the student was counted in the enrollment figures for the Local Education Agency (LEA) for the entire reporting period of months two (2), three (3), six (6) and seven (7) for the public school(s) in which the student was enrolled for purposes of calculating the basic education program (BEP) funding.

APPLICATION

- 1) Parents/guardians or a participating student who has attained the age of majority (18 years old) must submit an IEA application for initial eligibility by the date set by the TDOE. Once the parent/guardian has received notification from the TDOE that the student is enrolled in the IEA program, the parent/guardian must notify the school district in which the student resides.
- 2) For the purpose of funding calculations, each eligible student who participates in the program shall be counted in the enrollment figures for the school district in which the student resides and is zoned to attend. Students in the IEA Program must register with the school district in which they reside for the purposes of the student being included in the district's enrollment reports. Register means informing the public school district that the student is enrolling in the IEA Program. Parents must inform the school district in



which the student resides that the student is enrolling in the IEA Program before the student's first date of enrollment in the IEA Program.

AGREEMENT AND FUNDS TRANSFER

- 1) The school district shall report all students who are attending a nonpublic school under this program. The students with disabilities attending nonpublic schools using an IEA shall be reported separately from other students in the Education Information System (EIS) using a unique classification code and shall have a unique course code.
- 2) The application, described in the rules of the State Board of Education, must be filed 60 days before the first IEA payment. This is a one-time requirement that applies to students entering the IEA Program for the first time, and no payment can be earned until such time as the notice requirement has been met.
- 3) The TDOE may remove any parent/guardian or qualified student from eligibility for an IEA if the parent/guardian or qualified student fails to comply with the terms of the contract or applicable laws, rules or orders or misuses monies or fails to comply with the terms of the contract with intent to defraud. The TDOE may suspend the account of a parent/guardian or qualified student and notify the parent/guardian or qualified student in writing that the account has been suspended and that no further transactions will be allowed or disbursements made. The notification shall specify the reason for the suspension and state that the parent/guardian or qualified student has ten business days to respond and take corrective action.
 - a) If the parent/guardian or student refuses or fails to contact the TDOE or furnish any information that may be required for reinstatement within the 10 day period, the TDOE shall remove the parent/guardian or qualified student from participating in the IEA program.
 - b) A parent/guardian or student who has reached the age of majority may appeal the TDOE's decision pursuant to the appeals procedures in the rules of the State Board of Education 0520-01-11-.10. The TDOE may refer cases of substantial misuse of monies to the Tennessee Attorney General's Office and/or the State Comptroller's Office for



investigation if the TDOE obtains evidence of fraudulent use of an account.

USE OF FUNDS

- 1) IEA funds may be used for the approved expenses listed in the state law, rules, and these procedures.
- 2) Participating schools, providers, and other entities that receive IEA funding pursuant to the Act are responsible for the return of all IEA funds to the student's IEA account that were received in error, including funds provided for students who were not in attendance or for services that were not provided.
- 3) IEA funds may be used for the following expenses only if the item is charged as part of an enrollment fee required of all enrolled students by a participating private school (not including postsecondary institutions):
 - a) Field trips
 - b) Food/Meals
 - c) School uniforms
- 4) IEA funds cannot be used for the following expenses:
 - a) consumable educational supplies (e.g., paper, pencils, pens, markers, erasers, folders, backpacks, etc.);
 - b) co-pays for health insurance or any expenses to support or supplant private medical costs through insurance co-pays;
 - c) medical services;
 - d) before and after school care;
 - e) computer cloud services;
 - f) desktop binding machines;
 - g) farm animals and supplies;
 - h) medicines and/ or supplements;
 - i) internet service;
 - j) cable television service;
 - k) magazine subscriptions (unless required as part of the educational curriculum of a nonpublic school);
 - l) laminators;
 - m) mileage or car expenses;



- n) pets and pet supplies;
 - o) repairs for computer hardware or technological devices;
 - p) software that is not educational (e.g., Antivirus software);
 - q) warranties;
 - r) nutritionists;
 - s) yoga;
 - t) acupuncture;
 - u) extracurricular fees, unless required to attend a participating school and/or paid through a contract with a public school/ district; and
 - v) athletic fees, unless required to attend a participating school and/or paid through a contract with a public school/ district.
- 5) Any funds remaining in a student's IEA upon graduation from high school may be used to attend or take courses from an eligible postsecondary institution with qualifying expenses subject to the applicable conditions of the Act.
- a) Upon a participating student's graduation from a postsecondary institution or four years after a student has aged out of the program (26 years old), participating student's IEA shall be closed. Any remaining funds shall be returned to the state treasurer to be placed in the state's education funding formula, called the Basic Education Program (BEP) account of the education trust fund of 1992 under T.C.A. § 49-3-357 and T.C.A. § 49-3-358.
- 6) Parents/guardians have the right to pay for services provided by a public school, including individual classes and extracurricular programs. State law allows students enrolled in the IEA Program to attend class(es) or extracurricular program(s) (e.g., dance, football, theatre) through an agreement with the district. IEA funds may be used to pay tuition fees and fees required by the public school to participate in extracurricular activities, but cannot be used to purchase commodities.
- 7) Contributions to 530 Coverdell Education Savings Accounts cannot exceed \$2,000 per school year per federal law governing these accounts.
- 8) IEA funds may be used to purchase computer hardware or other technological devices pre-approved by the TDOE or a licensed treating physician. The computer hardware or other technological device must be



used for the student's educational needs and be a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA or allows a student to access instruction or instructional content. Parents/guardians must receive prior approval from the TDOE or a licensed treating physician before purchasing computer hardware using IEA funds.

EDUCATIONAL THERAPY AND SERVICES

- 1) IEA funds may be used to pay for educational therapies that meet the definition set in the rules of the state board of education and are provided by a licensed or accredited practitioner or provider. The following are the only approved therapist credentials accepted by the TDOE:
 - a) State teacher license endorsement – Acceptable license endorsements include:
 - i. A State Teaching Certificate in Special Education (Tennessee license codes 459-463)
 - ii. School Audiologist Pre-K-12 (Tennessee license code 469)
 - iii. School Counselor PreK-12 (Tennessee license code 487)
 - iv. School Psychologist Pre-K-12 (Tennessee license code 489)
 - v. Speech/Language Pathologist Pre-K-12 (Tennessee license code 498)
 - vi. Speech/Language Teacher (Tennessee license code 458)
 - b) Physicians who hold one of the following licenses:
 - i. Only medical doctors licensed under Title 63, Chapter 6
 - ii. Only doctors of osteopathy licensed under Title 63, Chapter 9
 - iii. Only podiatrist licensed under Title 63, Chapter 3
 - iv. Only Chiropractors licensed under Title 63, Chapter 4
 - v. Only Nurses licensed under Title 63, Chapter 7
 - vi. Only Optometrists licensed under Title 63, Chapter 8
 - vii. Only pharmacists licensed under Title 63, Chapter 10
 - viii. Only Psychologists licensed under Title 63, Chapter 11
 - ix. Only Occupational and Physical Therapists licensed under Title 63, Chapter 16
 - x. Only dispensing opticians licensed under Title 63, Chapter 14



- xvi. Only Dieticians and Nutritionists licensed under Title 63, Chapter 25
 - xv. Only Athletic Trainers licensed under Title 63, Chapter 24
 - xiv. Only Social Workers licensed under Title 63, Chapter 23
 - xiii. Only Professional Counselors, Marital and Family Therapists and Clinical Pastoral Therapists licensed under Title 63, Chapter 22
 - xii. Only Physicians Assistants licensed under Title 63, Chapter 19
 - xi. Only Speech Pathologists and Audiologists licensed under Title 63, Chapter 17
- 2) All therapy services through the IEA Program must be direct service, meaning that they must be directly related to the education of the student.
 - 3) Parents/guardians must complete and submit to the TDOE a therapy service agreement form for each student to approve the therapist/provider license/accreditation before IEA funds are used to pay the therapist/provider. The form shall include the following information:
 - a) the credentials of the therapist/provider (e.g., license type and license number);
 - b) the type of therapy being provided; and
 - c) a detailed description of how the therapy/service is meeting the child's educational needs.
 - 4) Providers must provide parents/guardians with a copy of the provider's professional liability insurance if requested by the parent/guardian.
 - 5) Parents/guardians must submit a therapy service agreement form for each provider once per school year. Parents/guardians must annually submit one therapy service agreement form for each provider unless the services being provided change. Therapy service agreement forms are valid for the school year in which they are submitted, and parents/guardians must submit a new therapy service agreement form, and all accompanying documentation, for each provider every school year.
 - 6) IEA funding may not be used to pay paraprofessionals to provide therapy or services.
 - 7) No individual providing services to students enrolled in the IEA Program shall have been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere, or order granting pre-trial diversion. Providers must



attest that they have completed a criminal background check pursuant to the rules of the State Board of Education Chapter 0520-01-11 and attest that they have never been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere, or order granting pre-trial diversion.

TUTORS

- 1) IEA funding may be used to hire tutors for the following list of approved subject areas:
 - a) Computer Technology (including computer applications, computer literacy, computer programming, and interactive multimedia design)
 - b) Fine Arts
 - c) English Language Arts (including reading and grammar)
 - d) Health education
 - e) Mathematics (e.g., Algebra 1, Algebra 2, Geometry, Calculus, Trigonometry, Pre-calculus, Statistics)
 - f) Personal Finance
 - g) Science (e.g., Biology, Chemistry, Physics, Physical Science, Anatomy and Physiology, Earth Science, Geology, Environmental Science, Ecology)
 - h) Social studies (e.g., Economics, Psychology, Sociology, U.S. History, World History, Geography, Ancient History, African American History, U.S. Government and Civics)
 - i) World language
- 2) Individual Tutors: Individuals must have a state teaching certificate (in elementary, secondary, or special education), National Board Certification, passed the Praxis test, or have a bachelor's degree or higher in the specific subject area being taught, from an accredited postsecondary institution. For individuals to be approved through the IEA program to provide tutoring services, they must meet one of the following requirements:
 - a) A state teaching certificate in elementary education (issued by one of the 50 states in the U.S. only);
 - b) A state teaching certificate in secondary education (issued by one of the 50 states in the U.S. only);
 - c) A state teaching certificate in special education;



- d) National Board Certification – An advanced teaching certification given by the National Board for Professional Teaching Standards to teachers who demonstrate strong knowledge of content, ability to advance student learning through appropriately designed lessons and assessments, as well as the ability to collaborate with parents/guardians, coworkers, and their community;
 - e) Bachelor’s degree or higher in the specific subject area being taught from an accredited university; or
 - f) Praxis exam: Passed all applicable portions of the Praxis exam for the subject area and/or grade level being taught.
- 3) State teaching certificates/licenses do not have to be current (e.g., a retired teacher with an expired teaching license may qualify as an IEA tutor); however, individuals with licenses that have been suspended or revoked will not qualify as IEA tutors.
- 4) Tutoring organizations: Organizations must be accredited by one of the following accrediting agencies:
- a) Any accreditation division of AdvancED (the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI)),
 - b) Middle States Association of Colleges and Schools (MSA),
 - c) New England Association of Schools and Colleges (NEASC),
 - d) Western Association of Schools and Colleges (WASC), or
 - e) Council on Occupational Education (COE).
- 5) IEA funding may not be used to pay paraprofessionals to tutor or provide therapy or services.

ADDITIONAL PARENT/GUARDIAN RESPONSIBILITIES

- 1) If a student is in grades 3–8, the parent/guardian shall, by a date established by the TDOE, submit annually proper verification to the TDOE that the student has taken either a nationally norm-referenced test(s) identified by the TDOE or the Tennessee Comprehensive Assessment Program (TCAP) test(s), or any future replacements of the TCAP test(s). The tests should, at a



minimum, measure learning in mathematics and English language arts (ELA). At a minimum, parents/guardians shall report the name of the assessment(s), the date the assessment was administered, and the student's demonstrated progress.

- 2) Parents/guardians must report to the TDOE the name of the school the student is enrolled in as their school of record by the date set by the TDOE.
- 3) If a student transfers from one nonpublic school to another (e.g., transfer from a homeschool to a participating private school or vice versa), the parent/guardian must notify the TDOE within 15 days from the date the student was withdrawn from the school and must send the TDOE proof of enrollment in the participating school the student has transferred into with the date of the enrollment in the new school.
- 4) If a student moves from one school district to another, the IEA account holder must notify the TDOE, the school district that the student has moved from, and the school district the student has moved to within 15 days from the date the student's residence moved. The student must unregister from the school district the student has moved from and register with the school district the student has moved to so that the student is registered with the new school district for the purpose of funding calculations for the IEA.

MONITORING AND COMPLIANCE

- 1) The TDOE may require an annual, notarized, sworn compliance statement by participating nonpublic schools certifying compliance with state laws and shall retain such records.
- 2) The TDOE may cross-check the list of participating students in the IEA Program with the public school enrollment lists prior to each IEA payment to avoid duplication.
- 3) The TDOE may conduct random site visits to nonpublic schools participating in the IEA Program. The purpose of the site visits is solely to verify the information reported by the schools concerning the enrollment and attendance of students, background screening of teachers, and compliance with state law, the rules of the state board of education, and the TDOE's procedures.



PARTICIPATING SCHOOLS

- 1) If a student transfers from a participating school, the school must provide the parents/guardians copies of all the student's educational records within five business days of the transfer regardless of whether the parent/guardian owes money to the school. If a school does not provide the records as required by this part, the TDOE can remove the school from participating in the program.
- 2) Participating schools shall verify each student's continued enrollment and attendance by notifying the TDOE quarterly by the following dates and following the procedures posted on the TDOE's website: Sep. 1, Nov. 1, Feb. 1, and April 1. The TDOE may suspend or remove a school from participating in the IEA program if the school fails to verify a student's continued enrollment and attendance.
- 3) If a child is enrolled in the IEA program and attending a participating private school, parents/guardians may request that the school administer Tennessee Comprehensive Assessment Program (TCAP) test(s) to the student. The school may purchase the TCAP test(s) from the TDOE and include the costs of the test administration in the school fees charged to the parent/guardian. Parents/guardians may pay the fees using IEA funding. Parents/guardians must provide the school with the state generated student identification number and the school must identify the student on the TCAP test(s) using that student identification number.
- 4) Annually, participating schools must report the completion rate and graduation rate of students enrolled in the IEA Program to the TDOE.
- 5) Participating schools must demonstrate financial viability to repay any funds that may be owed to the state by filing with the TDOE, prior to the start of each school year, financial information verifying the school has the ability to pay an aggregate amount equal to the amount of IEA funds expected to be paid during the school year. Schools can comply with this requirement by doing **one** of the following:
 - a. Filing a **surety bond payable** to the state from a surety. The amount of the surety bond is equal to the maximum number of students enrolled in the IEA Program the school has the capacity to enroll



(identified in the school's application/renewal application) multiplied by \$1,600.

- b. If a school has been approved as a Category I, II, or III nonpublic school for **five years or more**, in lieu of the surety bond, the school can submit a **statement by a certified public accountant** confirming that the private school has the ability to pay an aggregate amount equal to the amount of IEA funds expected to be paid during the school year.

RETURN TO LOCAL EDUCATION AGENCY

- 1) If the student transfers from a participating school and enrolls in the LEA for which the student is zoned to attend, the parent/guardian or student shall notify the TDOE within 15 days from the date the student was withdrawn from the participating school by submitting the IEA Program withdrawal form posted on the TDOE's website by the timeline set by the TDOE.
- 2) If a student withdraws from a participating school and enrolls in a public school in Tennessee, the participating school shall refund the amount of the IEA funding prorated based on the number of days the student was in attendance. Refunds must be received by the TDOE within 15 calendar days of the student's withdrawal from the school.
- 3) Upon receiving the notice of withdrawal, the TDOE shall send the parent/guardian a written notice that the IEA Contract has been cancelled and that the student's IEA has been closed. All funds remaining in the IEA shall be returned to the state treasurer to be placed in the state's education funding formula, called the Basic Education Program (BEP) account of the education trust fund of 1992 under T.C.A. § 49-3-357 and T.C.A. § 49-3-358.
 - a. If the parent/guardian expends IEA funds after the date of withdrawal from the IEA program, the parent/guardian shall repay those funds to the state following the procedures set by the TDOE.
- 4) The Child Find responsibility of the district continues upon a student's withdraw from the IEA program and return to the LEA.

DEPARTMENT OF EDUCATION RESPONSIBILITIES

The TDOE shall:



- 1) Establish a website that provides parents and nonpublic schools with information on participation in the IEA Program. The website must include:
 - a) student eligibility information and application;
 - b) testing information, and
 - c) a list of participating schools for each school year, the grades taught in the school, and other information that the TDOE determines shall assist parents/guardians in selecting participating schools for their children (the list must indicate those schools that provide inclusive educational settings).
- 2) Annually verify the eligibility of nonpublic schools that meet the requirements of the act, the rules and these procedures.
- 3) Identify approved nationally norm-referenced tests that students with IEAs can take in English language arts (ELA) and math to meet the provisions of the Act.
- 4) Approve acceptable computer hardware or other technological devices.
- 5) Calculate the amount of funding for each IEA in accordance with state law.
 - a) Deduct an amount up to four percent from appropriations used to fund IEAs to cover the costs of overseeing the funds and administering the program.
- 6) Create a standard form that a parent/guardian of a student may submit to establish the student's eligibility for an IEA. The TDOE shall make the application readily available to interested families through various sources, including the Internet.
- 7) Establish application and participation timelines that shall maximize student and school participation.
- 8) In accordance with board rules promulgated in consultation with the TDOE and the department of health, create an application and approval process for nonpublic schools and providers to become participating schools and participating providers.
- 9) Provide parents/guardians of participating students with a written explanation of the allowable uses of IEAs, the responsibilities of parents/guardians, and the duties of the TDOE.
- 10) Ensure that lower-income families are made aware of the program and their children's potential eligibility.



- 11) Adopt procedures necessary for the administration of the IEA program, including:
 - a) Procedures for conducting or contracting for random, quarterly, and annual reviews of accounts;
 - b) Procedures for establishing or contracting for the establishment of an online anonymous fraud reporting service; and
 - c) Procedures for establishment of a telephone hotline for anonymous reporting of fraud.
- 12) The TDOE may deny, suspend, or revoke a nonpublic school's participation in the IEA program if it is determined that the nonpublic school has failed to comply with the provisions of the IEA rules or TDOE procedures. However, if the noncompliance is correctable within a reasonable amount of time, and if the health, safety, or welfare of the students is not threatened, the TDOE may issue a notice of noncompliance which provides the nonpublic school with a timeframe within which to provide evidence of compliance before taking action to suspend or revoke the nonpublic school's participation in the IEA program.
 - a) If the TDOE issues a notice of noncompliance:
 - i. Nonpublic schools shall be given a reasonable period from the date of the notice, as determined by the TDOE, to demonstrate compliance.
 - ii. The notice shall state the reasons for the noncompliance, provide instructions on how to demonstrate compliance, and give a deadline for demonstrating compliance to the TDOE.
 - b) If the TDOE issues a notice of proposed action denying, suspending, or revoking a nonpublic school's participation:
 - i. The notice shall state the reasons for the action and specify the nonpublic school's right to appeal.
 - c) If the TDOE immediately suspends payment of IEA funds:
 - i. The TDOE shall issue a notice of proposed action suspending payment of IEA funds to the nonpublic school; and
 - ii. The notice shall state the reasons for the suspension and the rights the nonpublic school has to appeal.



- d) The TDOE may deny, suspend, or revoke a nonpublic school's participation in the IEA program if the TDOE determines that an owner or operator of the nonpublic school is operating or has operated an educational institution in this state or in another state or jurisdiction in a manner contrary to the health, safety, or welfare of the public.
- i. In making such a determination, the TDOE may consider factors that include, but are not limited to:
 1. acts or omissions by an owner or operator which led to a previous denial or revocation of participation in Tennessee's IEA program, or similar programs in other states;
 2. an owner's or operator's failure to reimburse the TDOE for IEA funds improperly received or retained by a school;
 3. imposition of a prior criminal sanction related to an owner's or operator's management or operation of an educational institution; imposition of a civil fine or administrative fine, license revocation or suspension, or program eligibility suspension, termination, or revocation related to an owner's or operator's management or operation of an educational institution; or
 4. other types of criminal proceedings in which an owner or operator was found guilty of, regardless of adjudication, or entered a plea of nolo contendere or guilty to any offense involving fraud, deceit, dishonesty, or moral turpitude.
 - ii. For purposes of this subparagraph, the term "owner or operator" includes an owner, operator, superintendent, or principal of, or a person who has equivalent decision making authority over, a nonpublic school participating in the IEA program.
- e) The TDOE's determination is subject to the following:



- i. If the TDOE intends to deny, suspend, or revoke a nonpublic school's participation in the IEA program, the TDOE shall notify the nonpublic school of such proposed action in writing. The notification shall include the reasons for the proposed action and notice of the timelines and procedures set forth in this paragraph.
 - ii. The nonpublic school that is adversely affected by the proposed action shall have 10 business days from receipt of the notice of proposed action to file an appeal following the two-step appeals procedures as required in the rules of the State Board of Education Chapter 0520-01-11.
- f) The TDOE may immediately suspend a nonpublic school's participation in the IEA program if it is determined that there is probable cause to believe there is:
- i. An imminent threat to the health, safety, or welfare of the students,
and/or
 - ii. Fraudulent activity on the part of the nonpublic school. In incidents of alleged fraudulent activity pursuant to this section, the TDOE is authorized to release personally identifiable records or reports of students to the following persons or organizations:
 - 1. A court of competent jurisdiction in compliance with an order of that court or the attorney of record in accordance with a lawfully issued subpoena, consistent with the Family Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.
 - 2. A person or entity authorized by a court of competent jurisdiction in compliance with an order of that court or the attorney of record pursuant to a lawfully issued subpoena, consistent with the Family Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.
 - 3. Any person, entity, or authority issuing a subpoena for law enforcement purposes when the court or other issuing agency has ordered that the existence or the



contents of the subpoena or the information furnished in response to the subpoena not be disclosed, consistent with the Family Educational Rights and Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

- iii. The TDOE's order suspending payment may be appealed pursuant to the appeals procedures in the rules of the State Board of Education Chapter 0520-01-11.