



FAQs about the Comptroller's role with EFS

Updated April 2026

1. Who is the Comptroller of the Treasury?

The Tennessee Office of the Comptroller of the Treasury ("the Office") is a state agency that is responsible for the audit of state and local governmental entities and participates in the general financial and administrative management and oversight of Tennessee state government as authorized by the Tennessee General Assembly (TGA). The Office is led by Tennessee's 35th Comptroller, Jason E. Mumpower, who is a constitutional officer elected by the TGA every two years. The Comptroller's office includes various functions such as Audit, Property Assessments, Government Finance, Open Records Counsel, and Research and Education Accountability. All of the Comptroller's divisions are committed to the Office's mission to make government work better.

2. Who is the Office of Research and Education Accountability (OREA)?

OREA is a division within the Office that provides the TGA with objective and accurate research, evaluation, and analysis. Most OREA reports originate from two sources: legislative requests or statutory requirements. OREA is written into legislation to complete reports and conduct research on state programs, often related to education in Tennessee. Read more about the work of OREA at this link: <http://tncot.cc/orea>.

3. What data is OREA asking for?

As a condition of participating in the Education Freedom Scholarship (EFS) program, schools are required to submit participating students' nationally normed testing results to OREA, in accordance with state law ([TCA 49-6-3507](#)). OREA is required to collect results from a nationally standardized assessment or the Tennessee Comprehensive Assessment Program (TCAP) test for EFS recipients in grades 3 through 11 and analyze results by student grade, race, sex, and household income. In accordance with state law, EFS-participating schools are not required to conduct assessments for students enrolled in grades K, 1, 2, and 12 for the EFS program, and OREA will not be collecting information for these grades.

4. Why is OREA asking for this data?

Chapter 7 of the Public Acts of 2025, First Extraordinary Session (PC 7) created the Education Freedom Scholarship Act, and the legislation included a provision related to assessment data for EFS recipients. [TCA 49-6-3507\(c\)](#) states that schools participating in the EFS program shall provide results of assessments given to EFS students and report those scores to OREA. State law requires that OREA submit an annual report to members of the TGA. Schools agree to follow applicable state laws when registering for the EFS program through the Tennessee Department of Education.



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5. What tests can schools submit?

State law requires each EFS recipient to take a nationally standardized achievement test that is aligned to the school's instructional plan, as determined by Tennessee State Board of Education rules. Frequently administered nationally normed tests include the Iowa Test of Basic Skills, Measures of Academic Progress (NWEA), Comprehensive Testing Program (ERB), ACT, and SAT. OREA will distribute a data collection form for schools to complete and submit. The form will allow each school to submit results for assessments for EFS students in math and English language arts (ELA). OREA will collect data from any nationally normed assessment as described in EFS state law (*TCA 49-6-3501 et. seq.*) and Tennessee State Board of Education [Rule 0520-01-24](#).

6. What is the timeline for submitting assessment data to OREA?

OREA will begin collecting test data in May 2026. State law requires each participating non-public school to provide test results by June 30, 2026.

7. How should schools prepare for assessment data submission before May?

OREA encourages EFS-participating schools to identify enrolled EFS students, including data related to student grade level, sex, race, and household income. If schools have assessment results available in an Excel spreadsheet format, the school should only include EFS students. Schools are also encouraged to locate the unique student ID on the EFS portal.

8. How should schools submit assessment data to OREA?

OREA will develop the form by which schools will submit assessment data and communicate the appropriate steps to each participating school contact. Each school should submit the completed student assessment form for participating EFS students in accordance with the requirements in state law. Schools will not need to mail or fax any documentation to OREA.

9. What should a school do if not all EFS students were present for the assessment?

OREA will request assessment data for any EFS students who completed their assessment during dedicated testing windows or during a make-up opportunity. Schools should submit additional data for EFS recipients who were not able to test (i.e., illness, absent, no longer enrolled, etc.) and therefore do not have test results available to submit.

10. What is the minimum number of students required for data to be submitted or reported?

There is no minimum number of students required for data to be submitted. Schools should submit data for each EFS recipient. OREA will not report on data in a way that students can be identified. Any schools enrolling EFS students in grade 3 through 11 should report assessment data using the form provided.



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11. What will happen to the data a school submits?

OREA will include data in a report in accordance with state law. All student data will be protected in accordance with federal and state privacy laws and regulations.

12. Will names of schools be associated with the data in the report?

Student data will not be reported with individual school names. To report on schools' compliance with state law, OREA may include a school's name if data was requested and not submitted.

13. How should schools submit income information?

The data collection form will include an area to submit income data schools have received from families. Schools should submit deidentified data by student number (online EFS platform's student ID) for students who have income data on file; income information may have been submitted as part of the school's financial aid process or other financial verification processes.

14. What if schools do not have student household income information or have not collected household income data recently (e.g., only collected the data at the admissions stage for the student and they have been enrolled for several years)?

In the form, schools should submit any income data already available to the school from January 2025 through present day.

15. What if I have additional questions?

Please email Dr. Lauren Huddleston (Lauren.Huddleston@cot.tn.gov) or Allison Pams (Allison.Pams@cot.tn.gov) with any questions or comments.