



What to Expect with Fiscal Monitoring: Required Policies, Procedures, and Other Documentation

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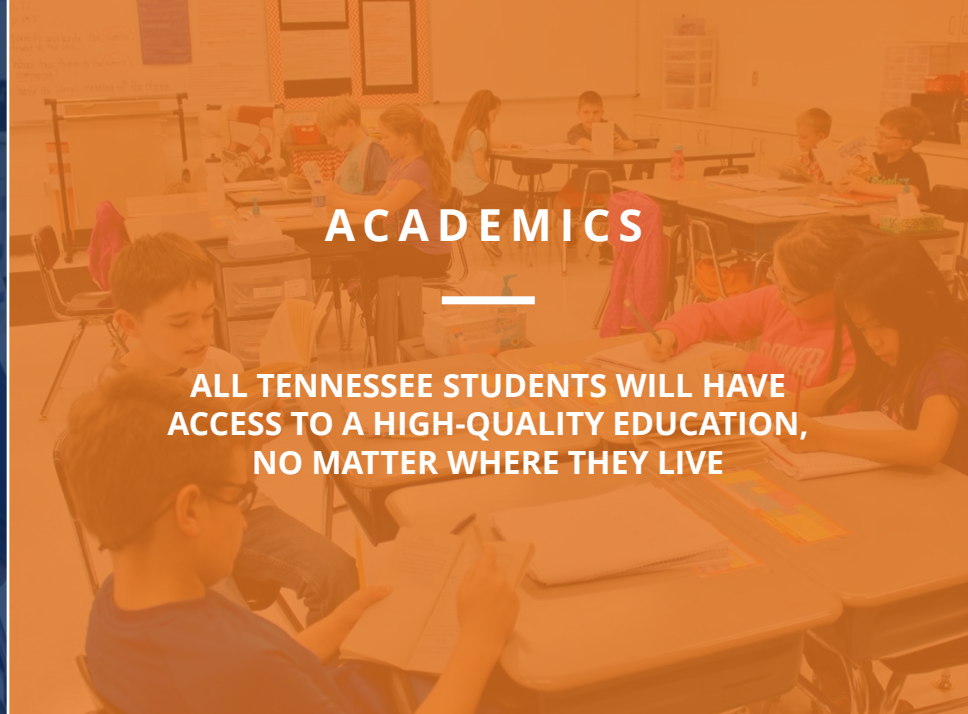
BEST FOR ALL

We will set all students on a path to success.



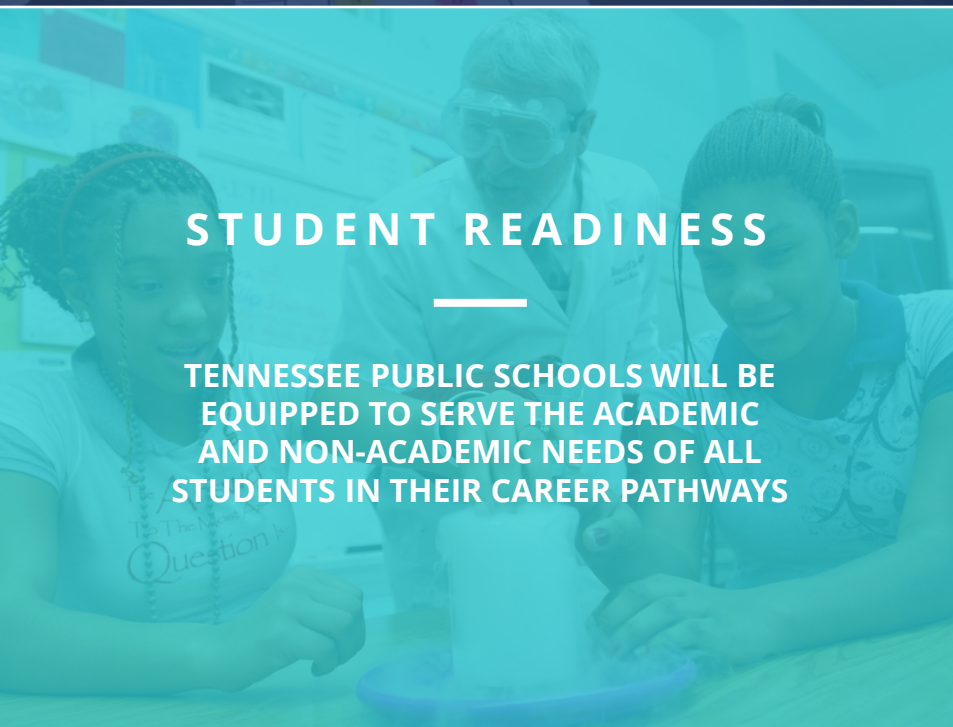
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



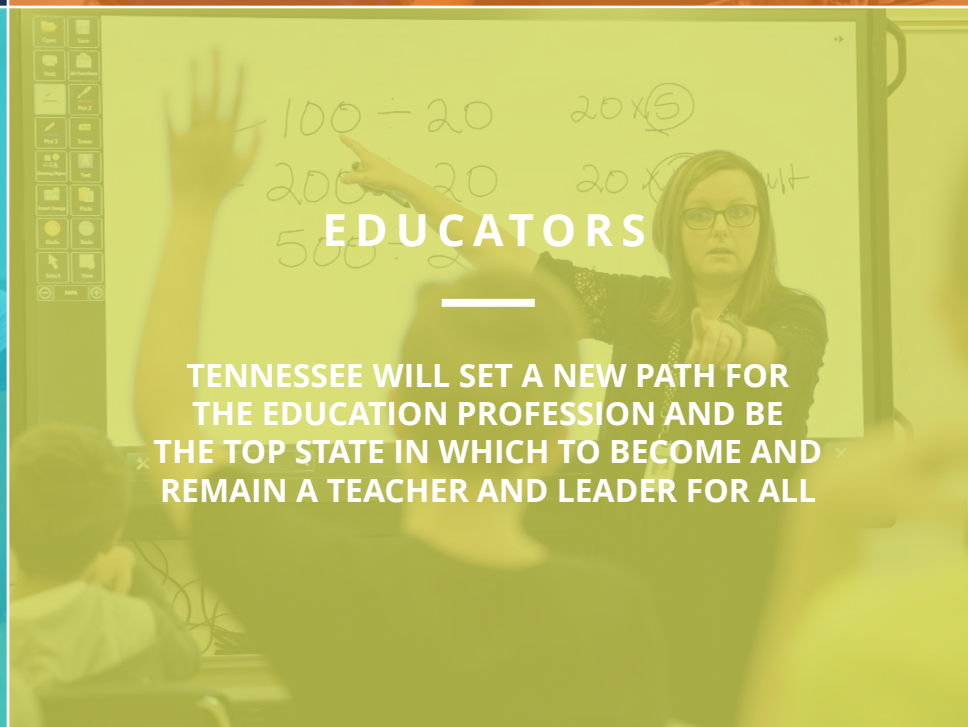
STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- Policy and Procedures - What's the Difference?
- Creating and Updating Policies and Procedures
- Required Policies and Procedures for Fiscal Monitoring
- General Fiscal Requirements
- Other Required Documentation
- Use of Funds Review



Norms and Expectations

- Take calls and necessary phone communications outside of the session room.
- Remain engaged.
- Visit a team member at the registration table if you have questions about the conference.
- All session slide decks are available in ePlan > TDOE Resources > Federal Programs and Oversight (FPO) > Federal Programs Professional Development > 2022 ESSA/ESSER Conference.



What's the Difference?

- A **policy** is a guiding principle used to set direction in an organization.
 - Changes infrequently
 - Is broad and general
- A **procedure** is a series of steps to be followed as a consistent and repetitive approach to accomplish an end-result.
 - May regularly change and improve
 - States specifically who, what, when, and how
 - Offers a detailed description of activities



Creating and Updating Policies and Procedures

Repeat the process as needed.
At a minimum, an annual review is recommended.

Create a review team

Make assignments to team members

Set a timeline for drafts and updates

Finalize and seek approvals

Required Policies and Procedures for Fiscal Monitoring

- Budgets and Revisions
- Accounting System
- Travel
- Equipment
- Procurement and Contracts
- Cash Management
- Compensation and Leave
- Personnel



Budgets, Budget Revisions, and Accounting System

- Board Policy and Procedures for Budget Preparation
(2 CFR § 200.302(b) and § 200.303(e))
- Board Policy and Procedures for Budget Revisions
(2 CFR § 200.308)
- Board Policy and Procedures for Accounting System
(2 CFR § 200.302(b) & 200.303(e); TCA 49-3-316)



Travel

- Board Policy and Procedures for Travel (2 CFR § 200.475)
 - Procedures for authorizing and reimbursing travel expenditures
 - Reimbursement procedures for mileage, meals, per diem, lodging, airfare, and miscellaneous travel charges



Equipment

- Board Policy and Procedures for Equipment Management (2 CFR § 200.302(b), 2 CFR § 200.313(d))
- Board Policy for Equipment Disposal (2 CFR § 200.313(e))
- Equipment Maintenance Procedures
- Inventory Procedures (2 CFR § 200.313 (d))
 - **New** Threshold for Equipment is \$500



Procurement and Contracts

- Procurement and Contracts Policy (2 CFR § 200.407)
- Purchasing Procedures (2 CFR § 200.317-320)
- Conflicts of Interest Policy (2 CFR § 200.112, 2 CFR § 200.318(c)(1))



Cash Management

- Board Policy for Cash Management (Reimbursement of Federal Funds)
- Procedure for Cash Management
(2 CFR § 200.302(b)(6), 2 CFR § 200.305)
- Comptroller's Office Recommends Fund Balance Policy
(TCA 49-3-352)



Compensation and Leave

- Board Policy and Procedures for Compensation and Leave (2 CFR § 200.430)
- Board Policy and Procedures for Provision of Fringe Benefits (2 CFR § 200.431)



Personnel

- Board Policy and Procedures for Payroll and Time and Effort (2 CFR § 200.302-303; 2 CFR § 200.430)
- Be Prepared to Provide Documentation to Support Policies and Procedures
 - Payroll Reports
 - List of Federally Funded Terminated Employees
 - Corrective Journal Entries
 - Job Descriptions
 - Semi-Annual Certifications
 - Personnel Activity Reports



General Fiscal Requirements

- Written Financial Procedures to Address:
 - Expenditures are Necessary, Reasonable, Allocable, and for Authorized Purpose (2 CFR § 200 Subpart E, § 200.403)
 - Segregation of Duties
 - Purchasing Process
 - Proper Approval of Expenditures by Project Director (2 CFR § 200.403-405)
 - Obligation of Funds During Period of Availability (34 CFR § 76.707-710)
 - Timely Expenditure of Funds To Avoid Excessive Carryover Funds
 - Timely Drawdown of Funds
 - Proper Record Retention (2 CFR § 200.302(b)(3))
 - Budget and Accounting Records Align with Approved Funding Applications
 - SAM Registration



Other Required Documentation

- Most Recent Single Audit Report
- Evidence of Correction of Prior Findings, if applicable
- Current and Prior Year General Ledger Cash Balance in Funds 141 & 142
- Prior Fund 142 General Ledger Carryover Balances
- Current Expenditure Reports and Account Detail
- Documentation Tracking Expenditures Through Entire Process
- LEA Operating Budgets



ESSA Use of Funds

- Supplement Not Supplant Methodology
- Title I, Part A Administrator's Job Description (Including Those Paid via Consolidated Admin)
- Working Papers Including Bids, Requisitions, Packing Slips, Invoices, and General Ledgers for Specified Reimbursement Requests
- Inventory List for Equipment and Sensitive Items



IDEA Use of Funds

- Proof of Maintenance of Effort (SEER)
- Current Statement of Expenditures
- Agreement with Non-Public School to Evaluate Non-Public Students
- Third-Party Service Contracts
- Payroll Register for Regular Homebound Teachers
- Working Papers Including Bids, Requisitions, Packing Slips, Invoices, and General Ledgers for Specified Reimbursement Requests for all IDEA Grants
- Evidence that High-Cost Reimbursements are Properly Budgeted
- Inventory List for Equipment and Sensitive Items



Perkins Use of Funds

- Perkins Administrator's Job Description
- Perkins-Specific Policies and/or Procedures for Travel, Food, and Conference Costs
- Working Papers Including Bids, Requisitions, Packing Slips, Invoices, and General Ledgers for Specified Reimbursement Requests
- Inventory List for Equipment and Sensitive Items



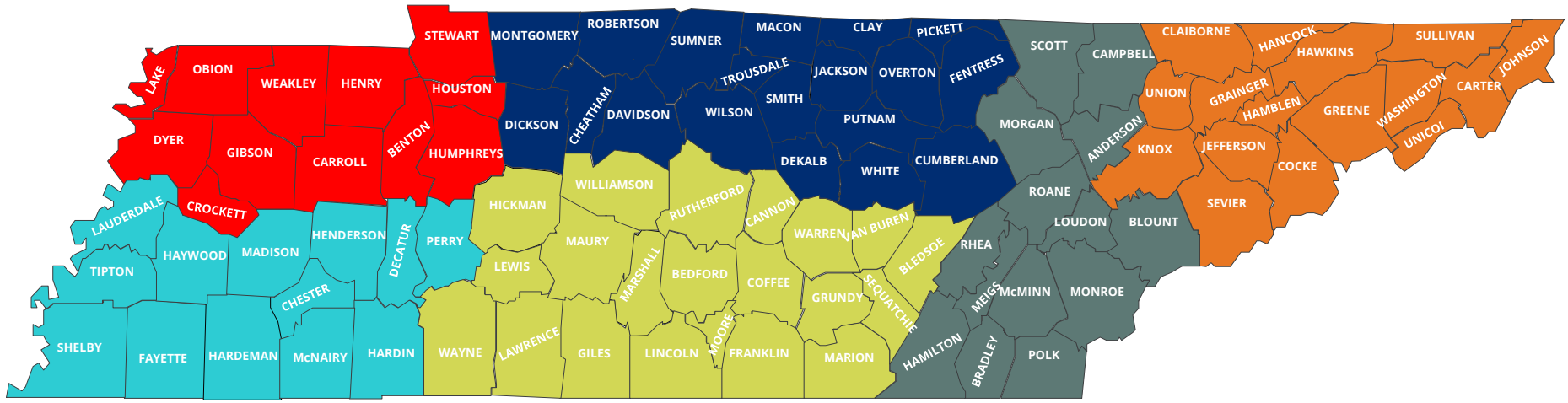
ESSER (1.0, 2.0, 3.0) Use of Funds

- ESSER Administrator's Job Description
- Construction Bids and Contracts
- Evidence of Compliance with Davis-Bacon Act
- All Documentation Supporting and Matching the Most Recently Approved Reimbursement Request for each Grant
- Inventory List for Equipment and Sensitive Items



Regional Fiscal Consultant District Map

As of 8/16/2022



1	2	3	4	5	6
Vacant	Holly Kellar Holly.Kellar@tn.gov (731) 991-4234	Rob Mynhier Robert.Mynhier@tn.gov (615) 238-1008	Taffe Bishop Taffe.Bishop@tn.gov (423) 677-1405	Vacant	Jill Lewis Jill.Lewis@tn.gov (629) 259-1645

Regional Finance Consultants

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Fraud, Waste or Abuse

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NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>



Thank You

