Reimbursement Requests and Monitoring

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TN Department of **Education**

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

Norms and Expectations

- Take calls and necessary communications outside of the session room.

- Remain engaged.

- Ask questions at conclusion of presentation.

- Complete the session survey before exiting.

- All session slide decks will be available in ePlan > TDOE Resources > Fiscal – District Technical Assistance> 2023 Annual Fiscal Workshop.

- Visit a team member at the registration table if you have questions about the conference.

Agenda

- Definition
- Required Documentation
- Risk Assessment
- Monitoring and Review
- Common Issues
- Resources

Definition

Monitoring and Review- Reimbursement Requests

▪ Monitoring federal funds

– In accordance with 2 CFR §200.332 (d), all pass-through entities must: "(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved."

• Includes reviewing financial documentation that supports the reimbursement request

Monitoring and Review- Reimbursement Requests

- Reimbursement is the method for LEAs to receive funds from federal grants.
  - An LEA must be able to account for all funds that are received, obligated and expended.

    2 CFR §200.305
  - Funds that an LEA requests must be allowable, reasonable, and allocable.

    2 CFR §200.403

Required Documentation

Department of
Education

Monitoring and Review- Reimbursement Requests

▪ Required Documentation

– Districts are required to maintain and provide backup documentation (if asked) for all reimbursement requests for federal grants.

- An approved reimbursement request in ePlan does not equate to approval of expenses or backup documentation
- For example, the department does not review provided ESSER documentation for every reimbursement prior to approval for payment.

Risk Assessment

Reimbursement Requests- Risk Assessment

- Monitoring Tiers are assigned annually based on risk analysis.
  - Level 1- lowest risk
  - Level 2
  - Level 3- highest risk
- Assessment through Risk Analysis includes
  - Data collected regarding LEA grant programs
  - Prior audits
  - Applications and plans that capture goals
  - Benchmarks based on funding
  - Meeting Deadlines
  - Action Steps
  - Other risk factors
- Assessment process begins in Spring and concludes July 31.
  - Conducted through use of a monitoring instrument tool located in ePlan

Reimbursement Requests- Risk Assessment

- Factors that can impact monitoring risk score
  - LEA is not in compliance with federal grant rules, key state laws, state BOE policies, Tennessee Perkins V plan, guidance from the department of education

- Examples of items that can increase risk assessment score
  - Missed deadlines
  - Staff years of experience
  - Office of Civil Rights (OCR) findings
  - Total allocations of federal funds received
  - Fiscal issues such as releasing funds
  - Audit findings
  - Program compliance findings, and
  - Years since last monitored on-site
  - More Information:

    https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1784576&inline=true

Monitoring and Review

Monitoring and Review- Reimbursement Requests

- Oversight of reimbursement includes:
  - Two Processes
    - Federal Grant Monitoring
    - Monthly Reimbursement Review

Reimbursement Requests- Monitoring

- Reimbursement Request uploads for each type for FY23
  - Self-Assessment
    - Questions only, no upload requirements
  - Level 2
    - One reimbursement request for each of the following sections
      - ESSA use of funds
      - IDEA use of funds

Reimbursement Requests- Monitoring

– Level 3

- ESSA Use of Funds
  - o 3 reimbursement requests (includes 1 from Title 1 part A)
- Idea Use of Funds
  - o 3 requests (includes 2 from IDEA B, 1 IDEA Pre-K)
- Perkins Use of Funds
  - o 1 Reimbursement request
- ESSER Use of Funds
  - o 1 from each grant for ESSER II, ESSER III

Reimbursement Requests- Monitoring

- **Monitoring Instrument**
  - On-Site- ESSA Use of Funds page

Reimbursement- Review Process

- Each month the grants management team selects LEAs to participate in the reimbursement review process.

- The LEAs are selected by the risk analysis data and the grant that is reviewed is selected through a randomizer.

- Grants that will be reviewed:
  - ESSA
  - ESSER
  - IDEA Part B and Preschool
    Perkins

- The reimbursement request that is selected will come from the current year in ePlan.

Reimbursement- Review Process

- LEAs will receive an email announcing that they have been selected for the reimbursement request review.

- LEAs will have twelve business days to upload the requested reimbursement documentation.

- The reimbursement request review can be found at: Data and Information>FY23>Reimbursement Request Review

Reimbursement- Request Review ePlan Overview

Instruction section walks the LEA through the documentation that needs to be uploaded.

Description (<u>View Sections Only</u> <u>View All Pages</u>)

All	
−	**History Log**
	History Log
	Create Comment
−	**Reimbursement Request Review**
	Instructions
	Reimbursement Request 1
	Related Documents
−	**Reimbursement Request Checklist**
	Reimbursement Request Checklist

Instructions

Please read the instructions below thoroughly prior to uploading or responding to questions. After responding to all areas, use the Validations column of the Sections page to confirm all items were completed. Take the time to confirm each uploaded document is accurate and complete. Once users have completed their entry, the fiscal representative and director of schools (authorized representative) (in this order) must return to the Sections page to change the status to submit the Reimbursement Request Reviews to the department.

On each page, the department will provide the Grant Name, Date, and Amount to ensure the LEA can provide the details required to satisfy the uploads. LEAs must be prepared to provide the following documentation for each Reimbursement Request identified within this instrument:

• Reconciliation Summary (Table of Contents): Please provide a table of contents or list of the documents the department reviewers will see in the areas listed below. Include references to specific pages or lines if only certain line items are relevant to the identified reimbursement request.
• Invoice(s)
• Payroll Ledger(s)
• Packing Slip(s)
• Receipt(s)
• Purchase Order(s)
• Requisition(s)

Required Evidence to be Uploaded

• Pages within this instrument require LEAs to upload evidence.
• Next to each item, a minimum upload count is listed, and at least the minimum number of documents must be uploaded.
o If there is more than one item to upload, continue to add items in the most appropriate area of the page until the proper evidence has been provided.
• Do not upload Personally Identifiable Information (PII)*.

*Personally Identifiable Information (PII). The term "PII," as defined in OMB Memorandum M-07-1616, refers to information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Redacting PII means removing any information that could potentially identify a specific individual before submitting the data in ePlan. Before uploading redacted information, confirm that the personally identifiable information cannot be discerned. Please minimize the use of black/dark pens or markers to redact information as information is typically viewable through the marks.

Reimbursement Request- Review ePlan Overview

Description (View Sections Only View All Pages)

All	
⊟ **History Log**	
	History Log
	Create Comment
⊟ **Reimbursement Request Review**	
	Instructions
	Reimbursement Request 1
	Related Documents
⊟ **Reimbursement Request Checklist**	
	Reimbursement Request Checklist
All	

Reimbursement Request 1 Page

Shows the Grant Name, Date and Amount of the reimbursement request.

LEAs will need to answer the three questions concerning their uploaded reimbursement reques

☐ **N/A: The department will mark this page N/A if no Reimbursement Request Review is required on this page.**

Grant Name	Title I, Part A
Date	January 5, 2023
Amount	11585.83

Required and/or Optional Uploads - Please upload all items relevant to the identified reimbursement request.

Short Answer Questions - Answer about the reimbursement request identified above.

* The LEA was able to provide a reconciliation (above) that matched the total of the reimbursement request (to the penny).
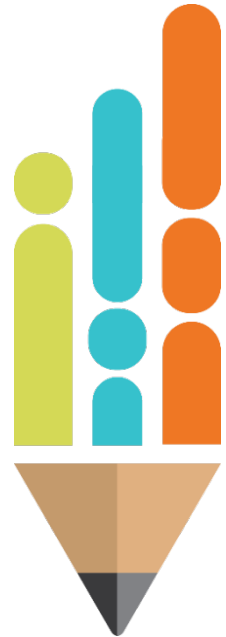Yes ⌄

* The LEA included all expenditures in the reimbursement request identified above in the appropriate funding application.
Yes ⌄

* To the best of your knowledge, have all of the items in this reimbursement request been reviewed and determined as reasonable, necessary, and allocable?
Yes ⌄

Click "Help for Current Page" for additional details and contact information.

Reimbursement Request Review- ePlan Overview

Description (View Sections Only View All Pages)

	All
☐	**History Log**
	History Log
	Create Comment
☐	**Reimbursement Request Review**
	Instructions
	Reimbursement Request 1
	Related Documents
☐	**Reimbursement Request Checklist**
	Reimbursement Request Checklist
	All

The Related Documents page is where the LEA will upload all supporting documentation.

A table of contents will need to be downloaded and filled out.

The document name will need to explain what is in the upload.

Required Documents		
Type	**Document Template**	**Document/Link**
(RRR1) Reconciliation Summary (Table of Contents) [Upload at least 1 document(s)]	(RRR1) Reconciliation Summary (Table of Contents)	Reimbursement request Table of contents
(RRR1) Purchase Order(s) [Upload at least 1 document(s)]	N/A	No purchase orders with this request
(RRR1) Invoice(s) [Upload at least 1 document(s)]	N/A	USable invoice and payment
(RRR1) Receipt(s) [Upload at least 1 document(s)]	N/A	No receipts associated with this request

Optional Documents		
Type	**Document Template**	**Document/Link**
(RRR1) Requisition(s)	N/A	
(RRR1) Packing Slip(s)	N/A	
(RRR1) Payroll Ledger(s)	N/A	71100 series payroll ledger
		72210 series payroll ledger

Reconciliation Summary (Table of Contents)

	A	B	C	D	E	F
LEA Number						
LEA Name						
Voucher#						
Request Period		Same date as "Fiscal Information As Of" date entered in ePlan request.				
Federal Grant						
Total Amount Requested		If amount requested does not match supporting documentation to the penny, please explain.				

LEA to Complete This Section (All fields are required except Optional Notes.)

Account Code(s)	Line Item(s)	$ Amount	Document Name	Page Number(s)	Optional Notes*

- This summary/template will be required for both Level 2 and Level 3 monitoring and the reimbursement review process.
- LEAs must fill out the reconciliation summary with the account code, line items, amount, document name, and page number.
- This will allow the grants/monitoring team or monitoring team to identify the expenses and track them back to the appropriate Account Code and Line Item.

Reconciliation Summary (Example)

LEA Number 123
LEA Name Volunteer Co.
Voucher# 657634
Request Period 10/31/2022   Same date as "Fiscal Information As Of" date entered in ePlan request.
Amount $ 71,532.32   If amount requested does not match supporting documentation to the penny, please explain.
Federal Grant IDEA Part B

LEA to Complete This Section (All fields are required except Optional Notes.)					
Account Code(s)	**Line Item(s)**	**$ Amount**	**Document Name**	**Page Number(s)**	**Optional Notes**
71200	499	$ 65.79	Office Max	1-3 of 3	Attachment 1 of 6
71200	499	$ 170.79	Office Max	1-3 of 3	Attachment 1 of 6
72220	790	$ 5,057.00	Equipment, Inc.	1-5 of 5	Attachment 2 of 6
72220	161	$ 2,255.50	October Payroll	1-2 of 2	Attachment 3 of 6
72220	162	$ 1,765.88	October Payroll	1-2 of 2	Attachment 3 of 6
72220	201	$ 233.04	October Payroll	1-2 of 2	Attachment 3 of 6
72220	204	$ 291.54	October Payroll	1-2 of 2	Attachment 3 of 6
72220	207	$ 475.02	October Payroll	1-2 of 2	Attachment 3 of 6
72220	212	$ 54.50	October Payroll	1-2 of 2	Attachment 3 of 6
72220	790	$ 446.12	EHS-Playground Equipment	1-7 of 7	Attachment 4 of 6
72220	790	$ 2,110.12	EHS-Playground Equipment	1-7 of 7	Attachment 4 of 6
72220	790	$ 1,701.29	EHS-Playground Equipment	1-7 of 7	Attachment 4 of 6
71200	163	$ 33,219.82	October Payroll	1-2 of 8	Attachment 5 of 6
71200	201	$ 1,722.72	October Payroll	3-4 of 8	Attachment 5 of 6
71200	204	$ 2,408.38	October Payroll	4-5 of 8	Attachment 5 of 6
71200	207	$ 8,421.66	October Payroll	6-7 of 8	Attachment 5 of 6
71200	212	$ 402.92	October Payroll	7-8 of 8	Attachment 5 of 6
72710	146	$ 9,442.37	October Payroll	1-2 of 6	Attachment 6 of 6
72710	201	$ 569.28	October Payroll	3 of 6	Attachment 6 of 6
72710	204	$ 227.02	October Payroll	4 of 6	Attachment 6 of 6
72710	207	$ 358.42	October Payroll	5 of 6	Attachment 6 of 6
72710	212	$ 133.14	October Payroll	6 of 6	Attachment 6 of 6
Documentation Total		$ 71,532.32			

Reimbursement Requests

- Selecting Documentation
  - Read instructions in the monitoring instrument carefully and ensure you have:
    - Selected a reimbursement request from the correct grant
    - Uploaded the required number of requests in each section
      - »Include **all** transactions that makeup one request for each required request
    - Chosen a recent reimbursement reflective of an average of the amount generally requested for that grant, not just the smallest request
    - Questions:
      - Contact your fiscal consultant anytime during the pre-work period

Reimbursement Requests- Documentation

Reimbursement Request Uploads

- Only expenses that have been expended and are allowable are eligible for reimbursement.
  - Common pitfalls:
    - Requesting funds too early
      - Prepaid Expenses
    - Requesting unallowable expenses
      - Hybrid stabilization retirement expenses

Reimbursement Requests- Documentation

- **Reimbursement Request Uploads**
  - Items to include in the reimbursement upload:
    - Clear documentation to identify which reimbursement request is being uploaded.
    - Summary of expenses included in the request that ties to the amount of the reimbursement (example- Crosswalk of expenses, GL report that ties to the reimbursement).
    - Explanation/reconciliation for any differences in amount requested vs. expenses shown in the documentation.
      - Example: payroll timing differences, refund received, journal entries

Reimbursement Requests- Documentation

- **Reimbursement Request Uploads**
  - All documentation related to each expense
    - System generated payroll report/register (if applicable) to show all payroll and benefit expenses only for that reimbursement or a payroll report that clearly shows the amount for the reimbursement (ex. Highlighting, etc.).
    - Expense documentation for each expense from beginning to end:
      - » Quotes and bid documents (If applicable)
      - » Requisition that contains necessary approvals (if applicable)
      - » Purchase order
      - » Packing list (if applicable)
      - » Invoice
      - » Check Information
      - » Ensure no PII is included/shown in the documents

Reimbursement Requests- Documentation

- **Reimbursement Request Reviews**
  - Reimbursement requests are reviewed to determine if documentation is adequate and supports allowability under grant requirements.
  - Documentation provided that is incomplete or does not meet the following requirements will result in a finding of non-compliance and can require corrective action.
  - Parameters include but not are not limited to:
    - Period of availability
    - Allowability
    - Accuracy (does the supporting documentation add up to the reimbursement?)

Monitoring- Reimbursement Request

- Example documentation- identity reimbursement request

C.F.D.A. Number	84.010A
Reimbursement Request #	3
Voucher Number	00606548

Fiscal Summary	
Allocation	$1,110,980.00
Available Budget	$1,110,980.00
Fiscal Information As Of	10/31/2021
Cash Received	$187,121.21
Total Cash Basis Expenditures	$274,261.48
Cash Balance On Hand	($87,140.27)
Cash Available	$923,858.79
Total Amount Requested	$87,140.27

Monitoring- Reimbursement Request

- Example documentation- summary of expenses

Monitoring- Reimbursement Request

- Example documentation- payroll register

Common Issues

Common Issues – Reimbursement Requests

- Inability to identify reimbursement requests uploaded
- Missing Documents
- Documents do not show required approvals
- Inability to tie expenses listed back to the amount of the reimbursement request
- New required summary/template was developed to combat most of these common findings/issues found related to reimbursement requests.

Resources

TDOE Resources in ePlan

Fiscal - District Technical Assistance
- 2023 Annual Fiscal Workshop
- 2022 Spring Fiscal Workshop
- Cross-Cutting Fiscal Materials
- Templates for Uploading into ePlan
- Year-end Close One Pagers
- Accounting for Education Technology Expenditures
- TN Comptroller of the Treasury: Chart of Accounts
- CCEIS for Spring Fiscal Workshops
- Federal Revenue Codes and Sub-funds
- FY22 Daily Rates for Residential Mental Health Facilities
- Local Education Agencies 2021 Health Insurance Benefits
- Local Finance Office Hours Link
- Per Pupil Expenditure Reporting_FAQ FY20
- Prior Period Expense Entries - Journal Entries
- Release of Funds Form
- Resolution to Transfer to Federal Projects - Template
- Returning Funds to the State
- SNS Methodology Monitoring 2020-21
- State Minimum Salary Schedule FY2022-23
- State Minimum Salary Schedule FY2021-22
- Summer Learning Camp 2023 Economically Disadvantaged Percentages
- TN Compass December 1 Report
- TISA Calculator

Office Hours

- **Local Finance**

  Tuesdays 10 - 11 a.m. CT | 11 a.m. - 12 p.m. ET.
  Join via Microsoft Teams: [Click HERE to join the meeting](#)

  Meeting ID: 224 112 731 254 | Passcode: X47t4h
  Or Call in (Audio only): [+1 (615) 270-9704](#)

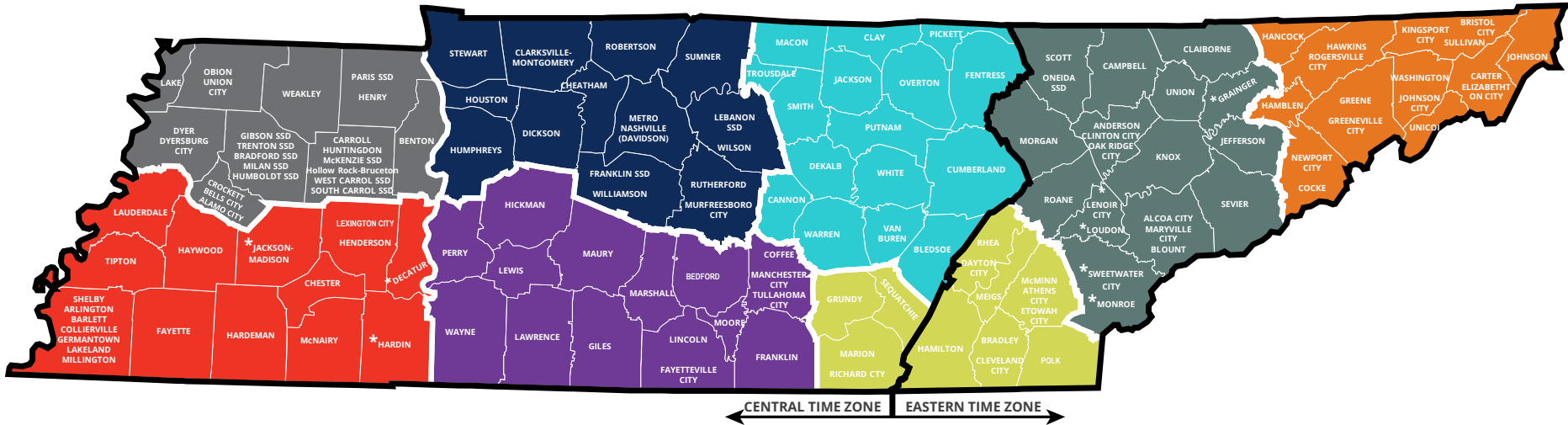 Phone Conference ID: 916 098 92#

- **Grants Management Office Hours**

  Fridays from 10 - 11 a.m. CT | 11 a.m. - 12 p.m. ET
  Dates and login information for FPO office hours can be found [here.](#)

Regional Finance Consultant District Map
As of 5/1/2023

CENTRAL TIME ZONE ← → EASTERN TIME ZONE

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	
*Districts that are assigned to a finance consultant in a different CORE region.							

TN Department of Education

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Regional Finance Consultant District Assignment
As of 5/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		**Rob Mynhier**		**Taffe Bishop**		**Jill Lewis**	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	**Districts:** Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County WTSD	**Districts:** Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County *Jackson-Madison County	**Districts:** Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County	**Districts:** Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	**Districts:** Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City Sequatchie County *Lenoir City *Loudon County *Monroe County *Sweetwater City	**Districts:** Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	**Districts:** Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

*Districts that are assigned to a finance consultant in a different CORE region.

TN Department of Education

Finance Division Contacts

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Holly.Kellar@tn.gov   (731) 991-4234

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Resources

- Tennessee Department of Education Education (tn.gov)
- Tennessee State Board of Education Rules, Policies and Guidance (tn.gov)
- ePlan TDOE Resources https://eplan.tn.gov/
- Electronic Code of Federal Regulations eCFR :: Home
- Tennessee Code Annotated Tennessee Code Unannotated – Free Public Access | Main Page (lexis.com)
- Tennessee Comptroller of the Treasury Manuals (tn.gov)
- Tennessee Consolidated Retirement System https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service
- Tennessee General Assembly Legislation - TN General Assembly
- County Technical Assistance Service (CTAS) Record Retention https://www.ctas.tennessee.edu/eli/department-education-records

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

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:

comptroller.tn.gov/hotline

Department of **Education**

Thank You!

Contact Info or Questions?

TN Department of **Education**