

Supplement Not Supplant (SNS)

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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

A stylized graphic of a hand holding a pencil. The hand is composed of several colored segments: orange, teal, and lime green. The pencil is brown with a black eraser and a sharp lead tip.

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

- Overview of Supplement Not Supplant
- Title II, Part A; and Title IV, Part A SNS
- Title I, Part C; Title III, Part A; and Title V, Part B SNS
- Title I Implications on SNS
- Submission
- Initial Review Part 1
- Monitoring Part 2
- Resources



Overview of Supplement Not Supplant



Supplement not Supplant

- Federal funds **must supplement** (add to, increase, or enhance) the programs and services offered with state and local funds.
- Federal funds **must not supplant** (take the place of or replace) if state and local funds are used to offer those programs and services.



Supplement not Supplant

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) **presumes supplanting has occurred if federal funds are used to provide services that (not applicable to Title I, Part A):**
 - were required to be made available under other federal, state, or local laws;
 - were provided with non-federal funds in prior years;
 - were provided to federal program eligible children, if those same services are provided with non-federal funds to non-federal program eligible children.



Supplement not Supplant

- **An LEA may rebut a supplanting determination if it can demonstrate it would not have provided services had the federal funds not been available.**
- An LEA shall maintain documentation, including but not limited to:
 - fiscal or programmatic documentation to confirm that, in the absence of the federal funds, the LEA would have eliminated services in question.
 - budget histories.



Title II, Part A; and Title IV, Part A SNS

Title II, Part A; and Title IV, Part A SNS

- As with Title I, Part A, the goal of SNS for Title II, Part A and Title IV, Part A is to ensure federal funds are spent in addition to and do not replace services that eligible students would otherwise receive.
- Unlike Title I, the test for Titles II and IV is an expense-by-expense measure.
- Supplanting is presumed if any of the following is true, according to federal fiscal guidance (2 CFR Part 200, Appendix XI):
 - A district uses federal funds to provide services that are required under other federal, state, or local laws.
 - A district uses federal funds to provide services that the district provided with non-federal funds in the prior year.
 - A district uses federal funds to provide services that the district would otherwise provide without federal funds.



Title II, Part A and Title IV, Part A SNS

- **Note: These presumptions may be overcome** if the district can demonstrate that it would not have provided the services absent the availability of these federal funds.
 - For example, new STEAM professional development had been provided with state grant funds for middle school teachers, and the grant funds were not available for the coming year. Title II, Part A funds could be used for this PD, assuming no other presumption was violated, and the district would not otherwise have been able to provide the PD.



Discussion

- A district was paying for an elementary school's digital learning software with Title I, A funds, but wants to use those funds for math intervention this year. If the district uses Title IV, A funds to pay for the digital learning software, is it supplanting?
 - No. This switch would not be supplanting and would be allowable assuming other Title IV, A requirements are met. For Title IV, A, supplanting applies only to replacing state and local funds.



Discussion

- Last year, drama was offered during the regular school day as an elective. With impending budget cuts, the district is proposing to use Title IV, Part A to offer drama classes during the extended learning time instead of the regular school day. Participation in drama would be open to all students and not just those who attend the extended learning program. Is this considered supplanting?
 - No. Due to budget cuts, this would not be supplanting.



Title I, Part C; Title III, Part A; and Title V, Part B SNS



Title I, Part C; Title III, Part A; and Title V, Part B SNS

- SNS for Title I, Part C; Title III, Part A; and Title V, Part B contains an additional layer.
- In addition to state and local funds, they also require that funds supplement **federal** funds - not just state and local.



Discussion

- An LEA utilized Title II, Part A funds to send school level EL teachers to the LEAD conference. This year they want to utilize Title III. Is this supplanting?
 - Yes. Title III takes into account other federal funds as well as a premise for supplanting.



Title I Implications on SNS

ESSA Title I, Part A Implications on SNS

- SNS General Rule: the Title I, Part A supplement, not supplant provision requires that federal grant funds must add to (or supplement) and not replace (or supplant) other funds (state/local) in providing general educational services.
- SNS Purpose: ensure that federal funds are utilized to benefit the intended population in the authorizing statute and not being used to fund the basic education that the LEA would have provided in the absence of federal funds.
- SNS Test of Compliance: an LEA shall demonstrate that the **methodology** used to allocate state and local funds to each school receiving assistance ensures that each school receives all the state and local funds it would otherwise receive if it were not receiving assistance under Title I. (ESSA 1118b)



ESSA Title I, Part A Implications on SNS

- Under the Every Student Succeeds Act (ESSA) districts are required to submit the methodology used to ensure that Title I, Part A funds are supplemental.
- LEAs must describe in the methodology how the distribution of **state and local funds** to each school is neutrally determined.
 - The LEA does not reduce state and local funds based on the Title I allocations the schools will receive
- LEAs excluded from SNS Methodology Test:
 - Single-school LEAs
 - LEAs with only one school per grade span



ESSA Title I, Part A Implications on SNS

- Once the test is met and evidence is provided that each Title I school received its “fair share” of **state and local funds** based on the LEAs funding methodology; items supported by Title I in a targeted or school-wide program are deemed to be supplemental.
- Thus, complying with supplement not supplant for Title I schools becomes a funding test, not an expenditure-by-expenditure test.



Basic Questions for LEA

- How do I allocate state and local funds to the schools?
- Am I allocating the “fair share” among elementary, middle and high schools?
- If the answer is no...
 - Is it stated in the methodology why and is there evidence to support the reason?
 - For example, 3rd-grade reading scores are lower at one elementary school, so they have an additional assistant.



Submission



Title I, Part A SNS Submission

- Every LEA will upload a SNS methodology to ePlan/CFA/Title I related documents.
 - LEA will upload the methodology
 - If exempt, the LEA will upload a letter stating why the methodology is not required
- SNS page in ePlan/CFA/Title I. Complete each section by checking the box that applies to the methodology.

<u>Supplement Not Supplant</u>
<u>Related Documents</u>



Title I, Part A SNS Submission

Title I Supplement Not Supplant: Based on Budgeting of State/Local Funds

Under ESSA Title I, Part A, the local educational agency (LEA) must describe and be able to demonstrate a Supplement, Not Supplant budget methodology that is used to allocate **State and Local Funds** to schools and ensures equitable funding for all schools.

Title I Neutral/Exempt

Check if one of these items applies:

- ☐ The LEA is a one-school district.
- ☐ There is only one building at each grade level.

☐ If you checked one of the Title I Neutral/Exempt options above, please check here. You do not need to complete the remainder of this page.

Statement of Methodology

If the LEA has Title I and non-Title I schools at a specific grade level, the LEA must provide its methodology or process for creating school level budgets with **State/Local funds** to ensure that Title I schools receive all the **State/Local funds** they would receive if they were not a Title I school.

* The LEA uses a:

- ☐ Single LEA-wide process
- ☐ Process that differs by grade-span

Type of Methodology

* The LEA uses the following method(s) to allocate school level funding:

- ☐ Per-pupil
- ☐ Weighted per-pupil
- ☐ Personnel/non-personnel costs, or
- ☐ Other, please list:



Title I, Part A SNS Submission

Allocation Methodology

* How does the LEA allocate funds for professional development?

- ☐ By ADM
- ☐ By School
- ☐ By Request
- ☒ Other (Please Specify Below)

Please specify how the LEA allocates funds for professional development if "Other" was selected above.

Schools use SBB funds to address individual need.

* How does the LEA allocate funds for technology?

- ☐ By ADM
- ☒ By School
- ☐ By Request
- ☐ Other (Please Specify Below)

Please specify how the LEA allocates funds for technology if "Other" was selected above.

* How does the LEA allocate funds for Supplies and Materials?

- ☐ By ADM
- ☒ By School
- ☐ By Request
- ☐ Other (Please Specify Below)

Please specify how the LEA allocates funds for supplies and materials if "Other" was selected above.



Initial Review Part 1

Title I, Part A SNS Initial Review, Part 1

- Fiscal consultants will review the SNS methodology or exemption letter during the FY24 consolidated funding application review period.
- The purpose of the initial SNS review in May is to make sure the methodology includes the minimum components:
 - On district letterhead
 - School year
 - Name of schools
 - Student enrollment
 - Grade levels served
 - Student demographic data (if applicable)
 - Factors used to determine funding allocations, including if there are differences by grade band
 - Assurance
 - Signature of director or designee
 - Date signed
 - Staffing model for all positions at the schools (example based on enrollment)



Title I, Part A SNS Initial Review, Part 1

- School Personnel minimum:
 - Principal(s)
 - Assistant principal(s)
 - Regular classroom teachers (include all staff that provide direct instruction to students)
 - CTE
 - ELL
 - Art, Music and PE
 - Nurses
 - Educational Assistants
 - Guidance counselor(s)
 - Librarian(s)
 - Special Education teachers and educational assistance-need to include language based on individual student needs



Title I, Part A SNS Initial Review, Part 1

- Non-personnel minimum:
 - Instructional supplies and materials allocated to schools (this would include at a minimum 71100-429).
 - Technology: If technology funds are not distributed to schools, the methodology needs to include a statement that devices are purchased at the district level as needed.
 - Professional development (PD): If PD funds are not distributed to the schools, the methodology needs to include a statement that PD is funded at the LEA level as needed.



Title I, Part A SNS Initial Review, Part 1

- All PreK data must be excluded from the SNS methodology
 - Do not include pre-k in the grade spans
 - Do not include enrollment for pre-k
 - Do not include pre-k personnel
 - Do not include pre-k non-personnel data



Title I, Part A SNS Second Review, Part 1

- Part 2 of the SNS review is completed during fiscal monitoring.
- In early fall, the Federal Programs and Oversight Team (FPO) will notify LEAs that will receive SNS monitoring as part of fiscal monitoring.
- Recap:
 - The initial SNS review is conducted through the CFA to verify that all minimum required components are included.
 - The second SNS review is completed during fiscal monitoring to ensure that the approved methodology is being implemented.



Monitoring Part 2



Title I, Part A SNS Monitoring, Part 2

- During SNS monitoring, multiple schools per grade span are selected to ensure that state and local funds provide the resources indicated in the methodology.
- The following items are needed to test personnel:
 - Staff listings by school detailing names of employees, positions and grade or grade span taught by regular classroom teachers.
 - Enrollment by school and grade is used for dividing ratios specified to determine the number of each type of position.
 - General purpose (fund #141) payroll ledger, verifying that each school is paying the number of each type of position indicated in the previous step.



Staffing Template

Staff Listing for SNS Methodology Review

LEA Name:	Volunteer County
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School Name:	Volunteer Elementary
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School Grade Span:	K-5
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Instructional personnel includes all *licensed classroom teachers, educational assistants, and other licensed personnel* assigned to

the school who provide services that support instruction: *principals, assistant principals, instructional coaches,*

librarians, music, art, and physical education teachers, guidance counselors, nurses and speech therapists

Do not include special education or pre-school personnel.

[illegible]

Title I, Part A SNS Monitoring, Part 2

- Staffing verification continued:
 - To properly account for the duty-free period:
 - Elementary schools: Art, music and PE teachers have their own staffing ratios and are not counted with regular classroom teachers when verifying the number of teachers per grade
 - Middle and high schools: Total number of all teachers is multiplied by a fraction
$$\frac{\text{Number of class periods minus one}}{\text{Number of class periods}}$$
In a 5-period day, the fraction would be $\frac{4}{5}$



Title I, Part A SNS Monitoring, Part 2

- Non-personnel funding allocation:
 - At a minimum, the methodology shall specify the dollar amount of instructional supplies and materials allocated to schools. This would include 71100-429 (teacher allocations, classroom supplies, etc.).
 - Methodology shall indicate the budgeted line items that correspond to the non-personnel allocation.
 - Fiscal consultants conducting the monitoring will multiply the per-pupil funding amount by the school enrollment, total, and match this amount to the total budgeted by line item in the general-purpose budget.
- Additional considerations:
 - Professional development allocations to schools
 - Technology allocations to schools
 - Other specific allocations to schools



Title I, Part A SNS Monitoring Spreadsheet

- Spreadsheet used to calculate school personnel positions and to record actual number hired by position

Voluntary Elementary							
	ADMs: 160		Poverty 67%				
Grades	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	Total
Enrollment	26	27	25	31	19	32	160
Funding Level ratio (District requirement)	1:20	1:20	1:20	1:20	1:25	1:25	
Teachers generated (FTE)	1.3	1.35	1.25	1.55	0.77	1.28	7.50
Staff listing provided by LEA	3	2	2	2	2	2	13.00
Teachers verified in #141 payroll	3	2	2	2	2	2	13.00
Difference in meth versus ePlan							
	0.00	0.00	0.00	0.00	0.00	0.00	
Additional items in Methodology:	FTE Staff Listing	Payroll					
Principal-1 per school	1.00	1.00					
Assistant Principal- 1 per school	2.00	2.00					
ESL Teacher- K-5 Ratio 1:35	1.00	1.00					
Related Arts- PE 1 per school- Music 1 per school > 150	2.00	2.00					
Educational Assistants- 3 per school	4.00	4.00					
Librarian 1 per school > 200	2.00	2.00					
Counselor- .75 > 200 enrollment	0.00	0.00					
Interventionist 2 positions		2.00					



Title I, Part A SNS Monitoring Spreadsheet

- Spreadsheet used to calculate school personnel positions and to record actual number hired by position

ABC Voluntary Elementary							
	ADMs: 160		Poverty 67%				
Grades	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	Total
Enrollment	26	27	25	31	19	32	160
Funding Level ratio (District requirement)	1:20	1:20	1:20	1:20	1:25	1:25	
Teachers generated (FTE)	1.3	1.35	1.25	1.55	0.77	1.28	7.50
Staff listing provided by LEA	2	2	2	2	2	2	12.00
Teachers verified in #141 payroll	2	2	2	2	2	2	12.00
Difference in meth versus ePlan							
	0.00	0.00	0.00	0.00	0.00	0.00	
Additional items in Methodology:	FTE Staff Listing	Payroll					
Principal-1 per school	1.00	1.00					
Assistant Principal- 1 per school	2.00	2.00					
ESL Teacher- K-5 Ratio 1:35	1.00	1.00					
Related Arts- PE 1 per school- Music 1 per school > 150	2.00	2.00					
Educational Assistants- 2 per school	3.00	3.00					
Librarian 1 per school > 200	2.00	2.00					
Counselor- .75 > 200 enrollment	0.00	0.00					
Interventionist 2 positions		2.00					



Title I, Part A SNS Monitoring, LEA Examples

1. LEA needs to review teacher staffing at Voluntary Elementary for Kindergarten. There is an extra teacher that exceeds the ratio and is not equal to ABC Voluntary Elementary.

- Possible solutions: Hire an additional teacher at ABC Voluntary Elementary, move the Kindergarten teacher to a different school or grade or eliminate the position

2. LEA needs a methodology for interventionist positions for each school and/or grade span.

- Possible solutions: Add interventionist positions to the methodology or use another approved funding source



Title I, Part A SNS Monitoring, LEA Examples

3. LEA needs to review educational assistant ratios in the methodology. These are not being followed as stated in the methodology.
 - Possible resolutions: Since both schools are elementary (K-5) with the same enrollment, the methodology for the number of educational assistants must be the same. This can be corrected by adding an EA to one of the schools, moving an EA to another school, or eliminating the additional EA position.
4. LEA needs to change the methodology regarding assistant principals.
 - Possible resolutions: Revise the methodology by adding 2 assistant principals per elementary school or eliminate the 2nd assistant principal position from both elementary schools.



Reminders

- Review/revise your methodology as needed.
- Have continuous conversations regarding staffing.
- Once the test is met, all Title I school expenditures are supplemental.
- SNS initial review is part of the CFA in May.
- SNS second review is part of the fiscal monitoring.



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](#)



SNS Resources

- Title I, Part A Supplement, Not Supplant FAQ

https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentGuid=8fdb869a-0c68-4868-b750-07c7877e01e2&inline=true&mc_cid=fecad82d94&mc_eid=3b3285bd41

- SNS Guidance

https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentGuid=c46e8b75-9561-499e-bdf1-dca9878f546f&inline=true&mc_cid=fecad82d94&mc_eid=3b3285bd41

- Title III, Part A SNS Guidance

<https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1864305&inline=true>



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#

▪ Federal Programs and Oversight (FPO) Office Hours

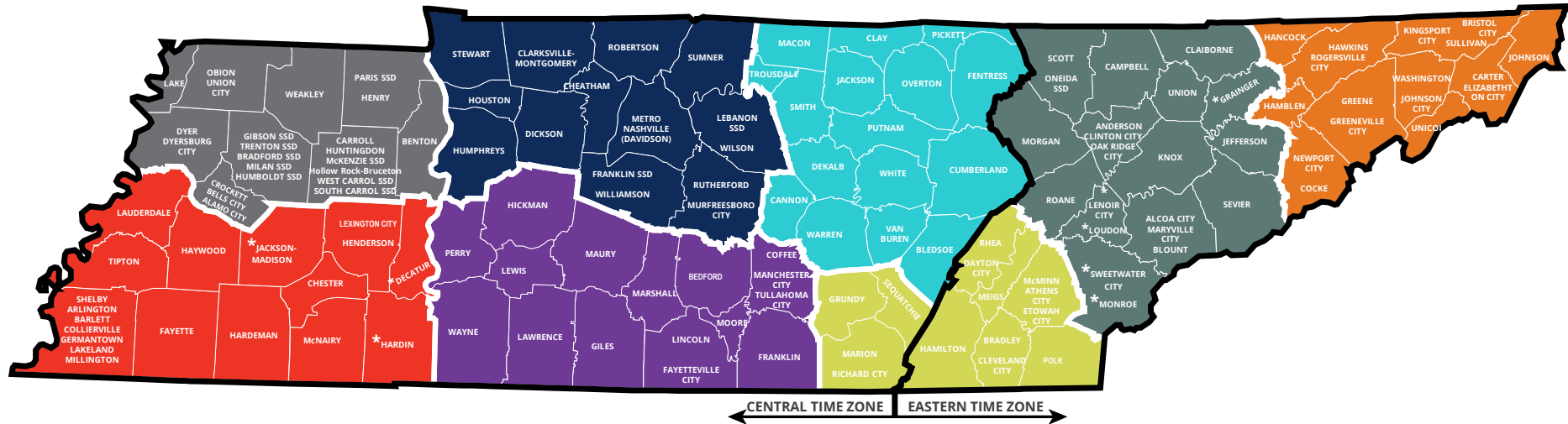
Mondays from 12 - 1 p.m. CT | 1 - 2 p.m. ET

Dates and login information for FPO office hours can be found [here](#).



Regional Finance Consultant District Map

As of 5/1/2023



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

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 Tulahoma 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.							

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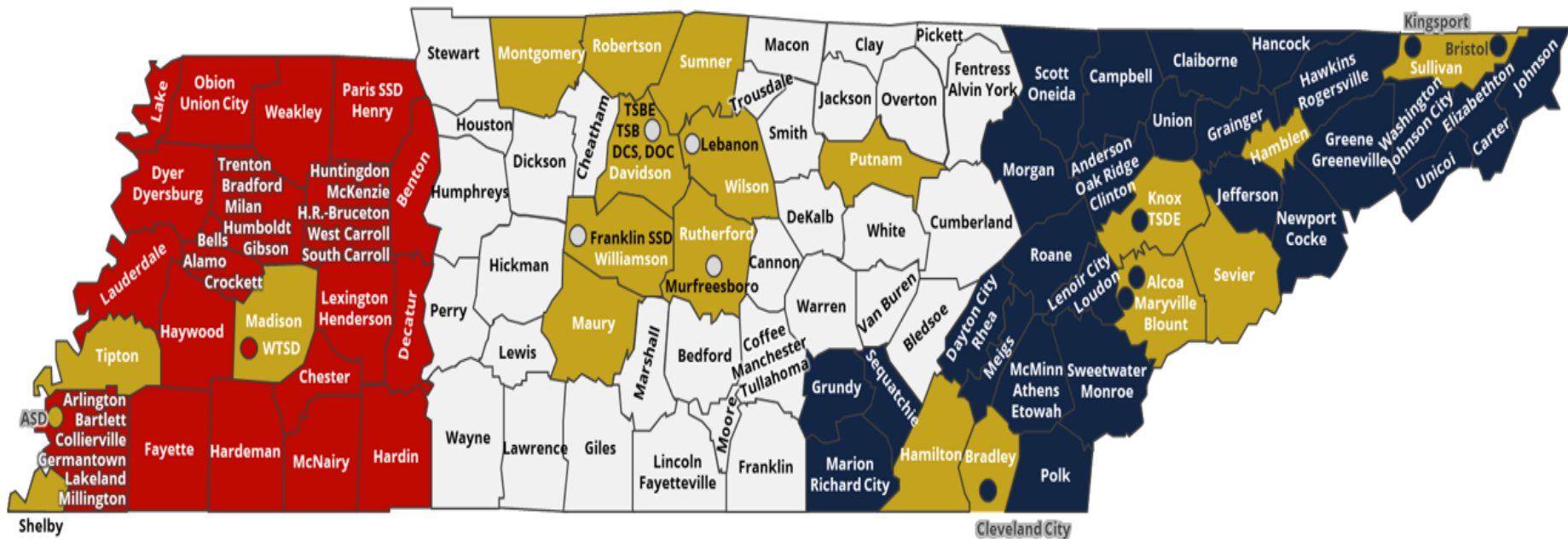
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FPO Divisional Coordinator Map



West

ESEA: Lynn Dotson
IDEA: Janet Michelle Mansfield

Middle

ESEA: (Vacant) Heather Farley
IDEA: Brett Printz

East

ESEA: Henry LaFollette
IDEA: Melanie Lamberson

20 LEAs with Largest Enrollment

ESEA: Heather Farley
IDEA: Jamie Eldridge



Resources

- Tennessee Department of Education [Education \(tn.gov\)](https://education.tn.gov)
- Tennessee State Board of Education [Rules, Policies and Guidance \(tn.gov\)](https://rules.tn.gov)
- ePlan TDOE Resources <https://eplan.tn.gov/>
- Electronic Code of Federal Regulations [eCFR :: Home](https://www.ecfr.gov/)
- Tennessee Code Annotated [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.legis.tn.gov/)
- Tennessee Comptroller of the Treasury [Manuals \(tn.gov\)](https://treasury.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](https://legis.tn.gov)
- County Technical Assistance Service (CTAS) Record Retention <https://www.ctas.tennessee.edu/eli/departments-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



Thank You!