



Strengthening Fiscal Processes in Grants Management

Office of Local Finance

Division of Finance



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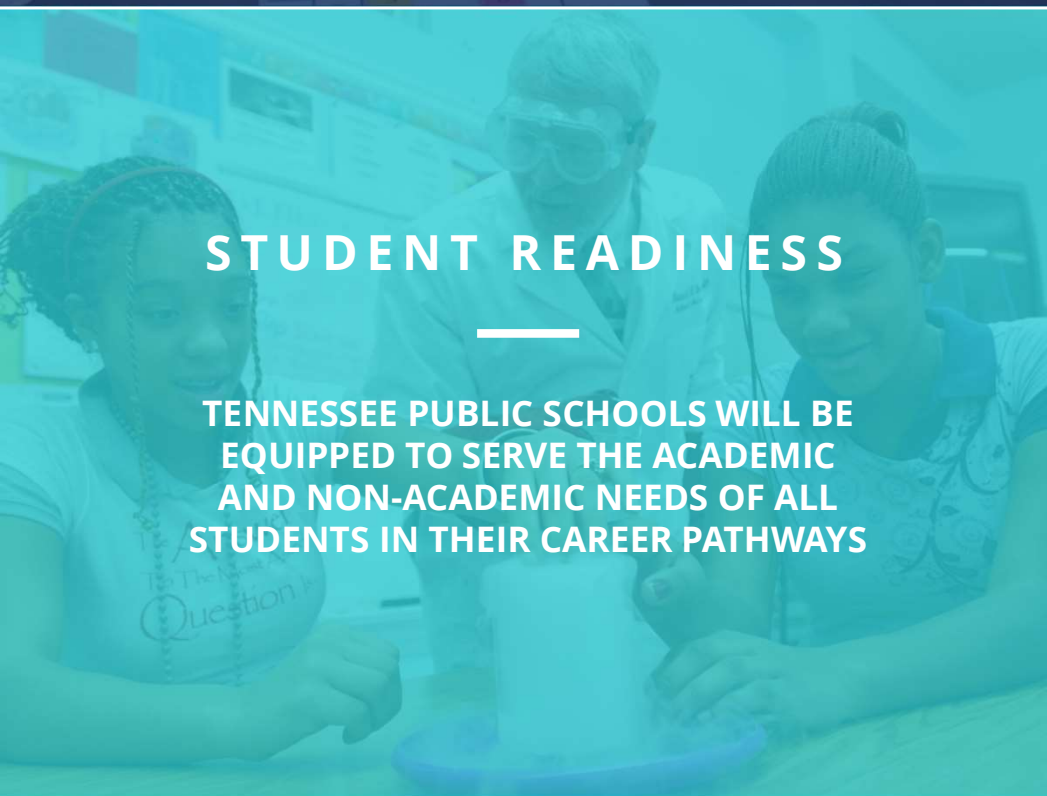
BEST FOR ALL

We will set all students on a path to success.



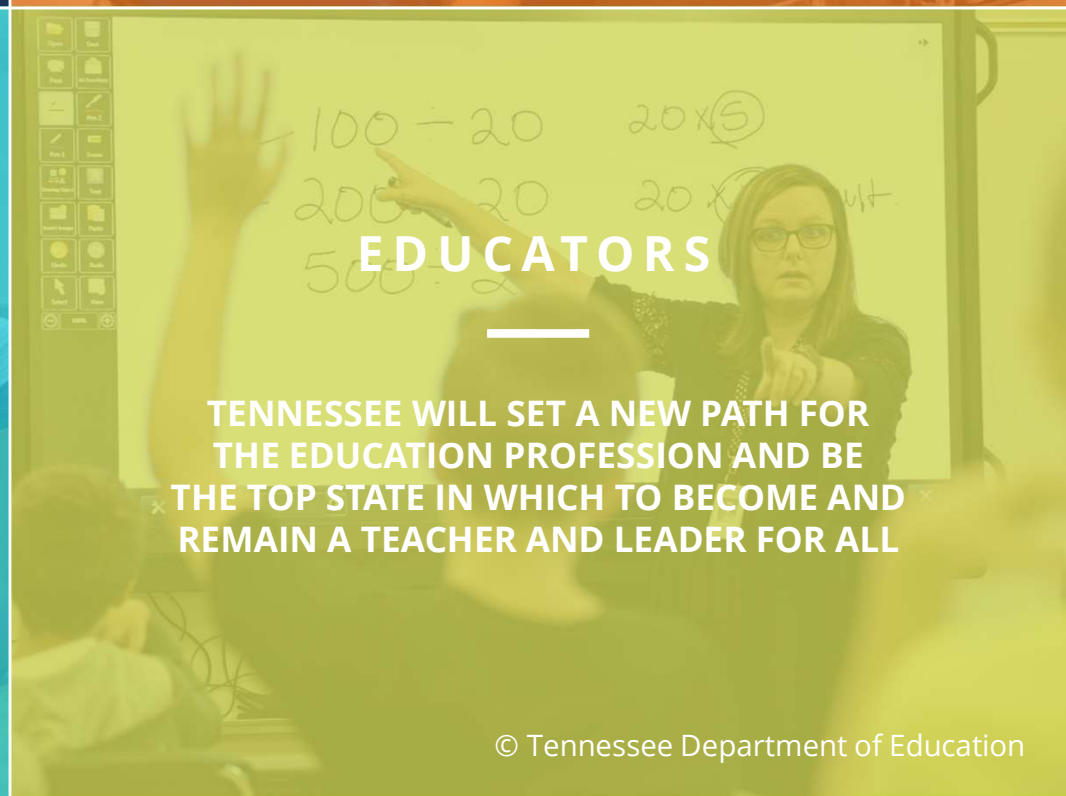
ACADEMICS

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



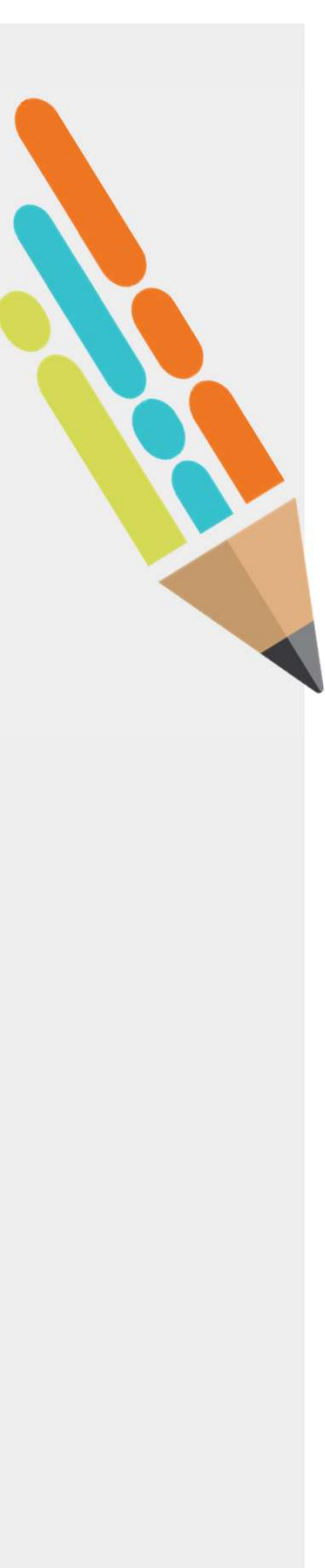
STUDENT READINESS

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



Norms and Expectations

- Take calls and necessary communications outside of the session room.
- Remain engaged.
- Ask questions.
- Complete the session survey before exiting.
- All session slide decks will be available in ePlan > TDOE Resources > ESSA Information, Guidance, PPTs, & Webinars > ESSA Professional Development
- Visit a team member at the registration table if you have questions about the conference.





Agenda

- Overview
- Policies and Procedures
- Financial Management
- Internal Control and Segregation of Duties
- Budgets and Budget Amendments
- Reimbursement Requests
- Cash Management
- Procurement and Contracts
- Equipment and Inventory
- Time and Effort
- Travel
- Resources



Overview

Common Areas for Improvement in Grants Management

Common Areas for Improvement in Grants Management

- Written policies and procedures
- Budgets amendments
- Reporting
 - General ledger (funds/subfunds/cost centers)
 - Alignment of functions and object codes
- Timely completion of budget applications, revisions, and FERs
- Compliance with Federal regulations pertaining to Davis-Bacon Act
- Compliance with purchasing policies and procedures
- Communication between fiscal staff and federal programs staff

Policies and Procedures

Policies and Procedures, What's the Difference?

- A **policy** is a guiding principle used to set direction in an organization.
 - Changes infrequently
 - Is broad and general
 - Generally adopted to help implement laws, rules, and regulations
- A procedure is a series of steps to be followed as a consistent and repetitive approach to implement a policy and/or 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.

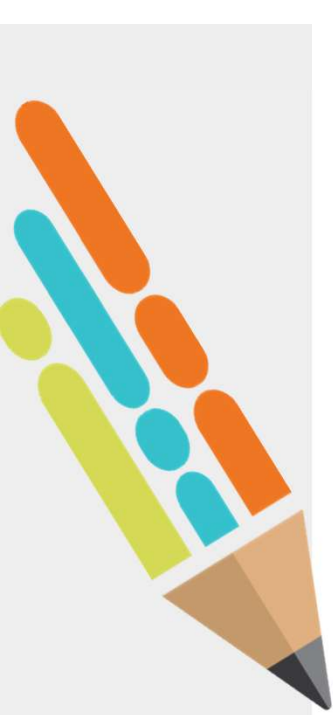
Where are your policies?
Where are your procedures?

Create a review team

Make assignments to team members

Set a timeline for drafts and updates

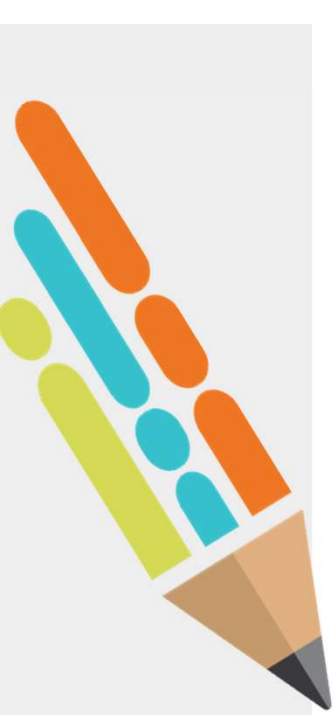
Finalize and seek approvals



Policies and Procedures Required by Federal Regulations and State Laws

- Financial Management (per 2 CFR §§200.302-303, T.C.A. §9-2-102, T.C.A. §9-18-102, T.C.A. §49-3-616)
- Budgets and Revisions (per 2 CFR §200.302, 2 CFR § 200.308, T.C.A. §49-2-301, T.C.A §5-9-107)
- Cash Management (per 2 CFR §200.302, 2 CFR §200.305)
- Compensation and Leave (per 2 CFR §§200.430-431, T.C.A. §§ 49-5-701 to 49-5-811)
- Personnel (per 2 CFR §200.430)
- Travel (per 2 CFR §200.475)
- Equipment (per 2 CFR §200.313)
- Procurement and Contracts (per 2 CFR §§200.317-320, 2 CFR §200.407, T.C.A. §49-2-203)
- Allowability of Costs (per 2 CFR § 200.302 (7), 2 CFR §§200.403-405)
- During fiscal monitoring by the state, LEAs must show proof that they have and are following these policies and procedures.





Policy

[REDACTED] County Board of Education			
Monitoring: Review: Annually, in September	Descriptor Term: Expenses and Reimbursements	Descriptor Code: 2.804	Issued Date: 02/18/19
		Rescinds: 2.804	Issued: 05/22/14

1 *General*

2 The Board shall review expense allowances and reimbursement guidelines annually.

3 **SCHOOL PERSONNEL and BOARD MEMBERS**

4 School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon
5 submission of an approved voucher and supporting receipts.

6 Expenses for travel will be reimbursed when the travel has the advance authorization of the
7 Superintendent of Schools or his or her designee. Reimbursement rates for mileage reimbursement shall
8 be established at the time the Board approves the budget for the upcoming year, but will be no greater
9 than the State or Federal government rate. The rate will be used for the entire budget year, unless (1) the
10 state and federal rates fall below that rate or (2) the state or federal rate increase by 10% or more during
11 that budget year. In such event, the Superintendent of Schools may modify the reimbursement rates
12 during the budget year to reflect the change. Except for authorized per diem charges, all reimbursement
13 claims must be supported by adequate documentation which includes actual receipts. When possible,
14 travel related payments should be made directly to vendors by the central office of the Board of
15 Education.



Procedure

██████████ County Board of Education Standard Operating Procedure		
Effective Date: 8/10/12; Rev. 7/1/2019	2.516p	Comprehensive Travel Procedures Page 1 of 5
<p>The following procedures should be followed regarding any employee travel done on behalf of the Board of Education. Authorization for travel will not be granted and expenses will not be reimbursed until travel is completed and the reimbursement claimed is in accordance with these procedures and any approved exceptions thereto.</p> <p>I. GENERAL REQUIREMENTS</p> <ol style="list-style-type: none">1. Prior authorization is the basis for reimbursement for the necessary travel expenses incurred by employees of the Board. All travel, including overnight/out-of-state travel, conducted on the Board's behalf, must be authorized in advance of the travel date by the proper administrator (Assistant Superintendents, Department heads, Principals and finally the Finance Department) regardless of funding.2. The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot be made. WCS employees, when traveling, should be as monetarily conservative as circumstances permit.3. Full utilization of county-owned vehicles should be the primary consideration where travel is concerned. Where an employee has been assigned a county-owned vehicle for their use, travel should be completed using that designated form of transportation, bar extenuating circumstances (imposed by the employer). The extenuating circumstance of not using their county-provided vehicle must be explained and approved by the associated department and finance department in advance		



Financial Management

Financial Management

- The non-Federal entity's financial management system, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to:
 - permit the preparation of reports required by general and program-specific terms and conditions; and,
 - permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

(2 CFR §200.302)





Financial Management

- The financial management system of each non-federal entity must provide for:
 - Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
 - Accurate, current, and complete disclosure of the financial results of each Federal award or program.
 - Comparison of expenditures with budget amounts for each Federal award.(2 CFR §200.302)



Internal Controls and Segregation of Duties

Internal Controls and Segregation of Duties

- The non-Federal entity must:
 - Establish and maintain effective internal control over the Federal award that provides reasonable **assurance** that the non-Federal entity is **managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.**
 - Establish and maintain internal controls in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
 - Evaluate and monitor compliance
(2 CFR §200.303)

Internal Controls and Segregation of Duties

- ePlan LEA *Fiscal* Representative has an important role in internal controls through review and approval of application budgets, revisions, and reimbursement requests in ePlan.
- ePlan LEA *Authorized* Representative has an important role in internal controls through review and approval of application budgets and revisions in ePlan.
- Be mindful of your financial management processes that they incorporate segregation of duties amongst staff.
- Limit access to the accounting system.
- For terminated employees, remove access to the accounting system and ePlan no later than the employee's last day of work.
- Internal control policies and procedures must be documented. (2 CFR § 200.403-405)



Budgets and Budget Amendments

Budgets and Budget Amendments

- The LEA must have written procedures to demonstrate the sequence of steps in which the LEA completes budget revisions.
(2 CFR §200.308)
- Federal budgets and budget revisions are submitted via ePlan and shall be approved prior to the LEA obligating the funds.
- All requests for amendments to the school budgets shall be approved by the school board.
(T.C.A. §5-9-407(a))



Budgets and Budget Amendments

- Except for grants requiring matching funds, in-kind contributions of real property or expenditures beyond the life of the grant, appropriations of federal or private grant funds shall be made upon resolution passed by the local board of education.
- A county board of education or city board of education shall provide a copy of such resolution to the local legislative body as notice of the board's actions within seven (7) days of the resolution's passage. (T.C.A. §49-2-203(b)(15))
- Consult your local policies and procedures which may be more restrictive.



2022 Audit Results of LEAs

BE IT FURTHER RESOLVED, that the budgets of the School Federal Projects Fund be the budget approved for separate projects within the fund by the Tennessee Department of Education....





Budgets and Budget Amendments

- During monitoring, the department will ask for current budget reports from your accounting system and compare these to the most recently approved budgets in ePlan.
- Budgets in your accounting system should match the most recently approved budgets in ePlan, with exceptions for recently approved revisions for which amendments are pending approval.



Reimbursement Requests

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



Reimbursement Requests

- Costs must meet the following general criteria to be allowable under Federal awards:
 - Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
 - Be adequately documented.
 - Cost must be incurred during the approved budget period.



Reimbursement Requests

- Required Documentation
 - Districts are required to maintain documentation that supports their reimbursement requests from state and federal grants.
 - Districts are required to provide this documentation when audited and/or monitored, if asked.
 - An approved reimbursement request in ePlan does not equate to approval of expenses or approval of backup documentation.
 - It is the responsibility of the LEA to ensure that the uploaded documentation supports the amount of the reimbursement being requested.



Cash Management

Cash Management

- Procedures for Cash Management (reimbursement of federal funds) must address:
 - Reimbursements are based on disbursements, not on obligations
 - Frequency of reimbursement requests
 - Process for maintaining source documents
 - In the event of advance payments of federal funds:
 - Interest is calculated and remitted if in excess of \$500/year
 - Minimize the time elapsing between drawdown and disbursement (72 hours)
- (2 CFR § 200.302(b)(6), 2 CFR § 200.305)



Cash Management

- Establish regular schedule for requesting funds.
 - Best practice is at least monthly
 - Consider aligning with payroll
- Government Auditing Standards consider a cash deficit in any fund to be a significant deficiency in internal control.
- Consider a resolution to transfer funds from General Purpose Schools Fund to Federal Projects Fund to assist with cash management.
- Example resolution is in ePlan, TDOE Resources>Fiscal– District Technical Assistance.
 - Funds remain as an assigned fund balance in the Federal Projects Fund and may be repaid at any time upon resolution passed by the Board of Education and local legislative body.



Procurement and Contracts

Procurement and Contracts

- Purchases must:
 - Be necessary, reasonable, and allocable
 - Follow most restrictive federal, state, and local regulations
 - Review procedures often
 - Be from a vendor in good standing
 - SAM.gov
- (2 CFR §§200.403-405)





Procurement and Contracts

- Procurement Methods - know your district's thresholds
 - Informal
 - Micropurchases
 - Small Purchases - 3 quotes
 - Formal
 - Bids
 - Proposals
 - Non-competitive
 - Sole Source
 - Purchasing Cooperative
 - Piggyback

Procurement and Contracts

- Ensure you retain adequate documentation and include necessary elements.
 - Purchase Transactions
 - Requisitions, purchase orders, invoices, shipping documents, payment information
 - Contracts
 - Federal language requirements
 - Required provisions (CFR 200 Appendix II)
 - Davis-Bacon Act wage information (construction)
 - Cost analysis
 - Signature/Approval Requirements
 - Purchase orders, invoices
 - Contracts
 - T.C.A. §49-2-206



Procurement and Contracts

- Best practice is to be organized.
- For reimbursement requests:
 - Be able to identify specific documentation that, in total, supports each request.
 - Ensure you have all required documentation related to transactions.
 - Ensure you have documentation of required approvals
 - Have a summary of expenses available.
 - Example: statement of expenditures with reconciliation notes



Procurement and Contracts

- If you are monitored or selected for a reimbursement request review by the state, you will be asked to complete this template.
- Best practice is to use this template to help you organize your documentation and know what documentation should be readily available to support your reimbursement requests.

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 [*] ▾



Equipment and Inventory

Equipment and Inventory

■ Property Classifications

–Equipment

- Tangible non-expendable personal property
- Per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000
- Useful life of three years or more

–Sensitive minor equipment

- Tangible non-expendable personal property
- Per-unit acquisition cost between \$500* and \$5,000
- Movable and easily susceptible to loss or theft
- Easily converted to personal use
 - Computing devices (i.e., laptops, tablets), TVs, cameras
- Useful life of at least one year

**Lower thresholds may be set by the agency as they deem appropriate. We highly recommend that vulnerable equipment be tagged and included on the inventory listing.*



Management Requirements

- Policies and procedures are required for managing equipment.
- Per 2 CFR §200.313 (d), procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place, will, at a minimum, meet the following requirements:
 - Property records
 - Physical inventory
 - Control system to prevent loss, damage or theft
 - All incidents must be investigated.
 - Adequate maintenance procedures
 - Proper sales procedures to ensure highest possible return



Property Records

- Per 2 CFR Part 200.313 (d)(1), records must include
 - Description of the property
 - Serial number or other identification number
 - Source of funding for the property (including the Federal Award Identifying Number, FAIN)
 - Titleholder, which is the school district
 - Acquisition date
 - Cost of the property
 - Percentage of federal participation in the cost of the equipment
 - Location
 - Use of equipment, including program used in and who is using the equipment
 - Condition of equipment
 - Disposition data, when disposed, including date of disposition and sales price of the property, if available



Why Inventory Equipment?

- Federal requirement
 - 2 CFR §200.313 (d)(1) – Property records
 - 2 CFR §200.302 (b)(4) – Effective control over, and accountability for, all funds, property, and other assets.
- Assets must be tagged and tracked
 - How would you know something is missing?
 - Items of tangible non-expendable personal property having an acquisition cost of \$500 or more (or a lower threshold if established by the agency) and purchased in part or in whole with federal funds must be tagged and tracked for their entire lifecycle.
- To be good stewards of taxpayer dollars

Disposition of Equipment

- Equipment with a current per-unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed with no responsibility to the Federal awarding agency, per 2 CFR §200.313 (e)(1).
- Equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold. The Federal awarding agency is entitled to an amount equal to the current market value or proceeds, if sold.
- Procedures are required for disposition in accordance with 2 CFR §200.313 (e)(2).
- Disposition data must be recorded on the inventory listing or disposition list for all equipment funded by federal grants.



Common Issues from Monitorings

- Missing policies and procedures
 - Equipment definition
 - Definition for sensitive minor equipment >\$500 and <\$5,000
 - Maintenance
 - Control system to prevent loss
 - Surplus property sales
 - Physical inventory
- Policies that conflict with procedures
- Not all required elements included in inventory listing
 - Disposition list did not include date of disposition
- Data not provided for all items
- Inaccurate data
- Equipment could not be located



Time and Effort

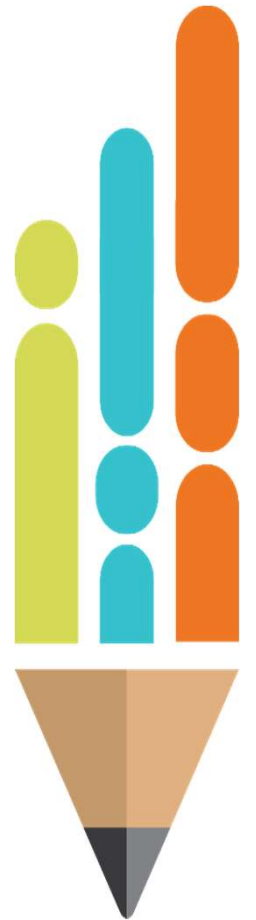
Compensation 2 CFR §200.430

- Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.
- Compensation may include fringe benefits.
- Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
- Budget estimates alone do not qualify as support for charges to Federal awards but may be used for interim accounting purposes.
- The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates.



Minimum Standard for Documentation

- Must be supported by a system of internal controls which provides reasonable assurance that charges are accurate, allowable and allocable (**written procedures**)
- Must be incorporated into official records
- Must reasonably reflect total activity for which the employee is compensated
- Must encompass all activities (federal and non-federal)
- Must comply with all established accounting policies and practices
- Must support distribution among specific activities or cost objectives



Cost Objective Definition

2 CFR §200.1

- A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.

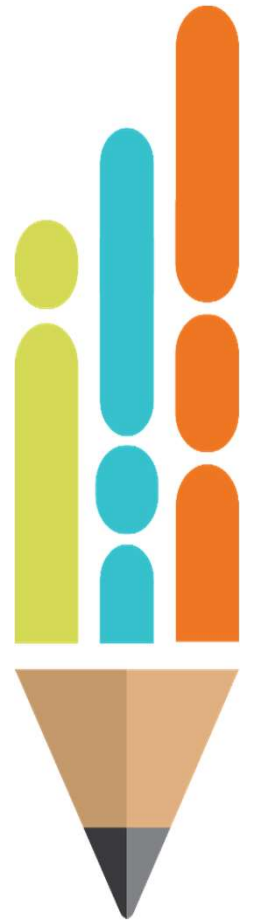


Time and Effort

- All employees paid in part or in whole must keep time and effort documentation of personnel expenses
- Examples of time and effort documentation include:
 - Semi-Annual Certification - employee with 100% of time on one federal grant or cost objective
 - Personnel Activity Report (PAR) - employee with time on more than one federal grant, or federal and non-federal funds, or more than one cost objective
 - Time Sheet
- Payroll may be based on estimates, but
- Employee must reconcile budget estimates to actual work performed

Semi-Annual Certification

- Employee with work funded 100% by single cost objective or federal grant
- Must be completed at least every 6 months
 - July 1- December 31, 20xx, signature dated **after** January 1, 20xx
 - January 1- June 30, 20xx, signature dated **after** July 1, 20xx
- Signed by employee or supervisor with direct knowledge of work being performed
- Be after-the-fact-distribution of actual activity
- Account for 100% of employee's activity



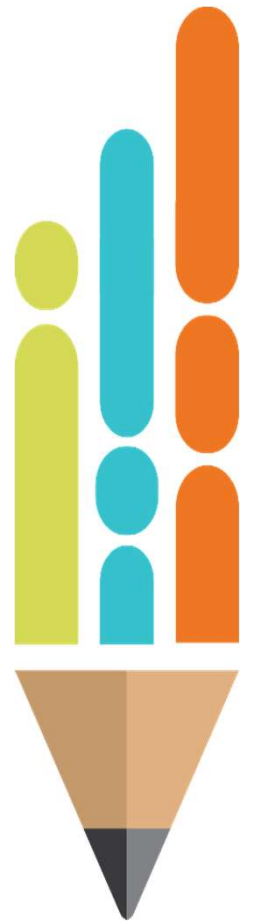
Personnel Activity Report (PAR)

- Employee is funded partially on one or more grant cost objectives, by two federal grants, or by one federal and one non-federal grant
- Must be completed monthly and coincide with pay periods
- Must be supported by records (calendars, written records of activity for each day/week)
- Must be signed by employee
- Must be after-the-fact distribution of actual activity, not a budget estimate
- Must account for 100% of employee's activity



Discussion

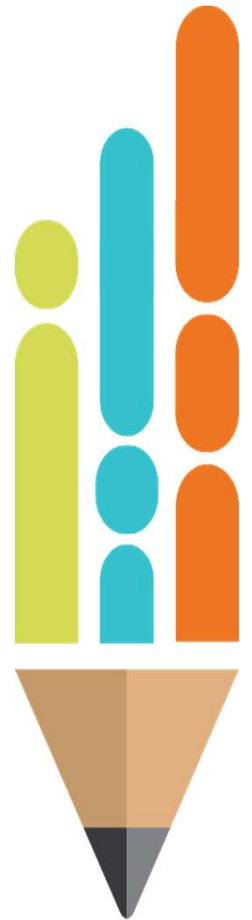
- A teacher is paid from general purpose funds. The teacher works after-school in a program funded by Title I. Does this teacher need to keep time and effort documentation? If so, what type?
 - Yes, either a timesheet or a semi-annual certification.
- A teacher is split-funded, part of the day by general purpose and part of the day by Title I. The teacher's duties are the same throughout the day. Does this teacher need to keep time and effort documentation? If so, what type and why?
 - Yes, a semi-annual certification because it is only one cost objective.



Travel

Travel - 2 CFR §200.475

- Travel costs are the expenses for employees who are in travel status on official business of the non-Federal entity.
 - Transportation
 - Lodging
 - Subsistence
 - Related items
- Such costs *may* be charged on an actual cost basis, a per diem or mileage basis in lieu of actual costs incurred, or a combination of the two.
- The method used *must* be applied to the entire trip and not to selected days of the trip and allowed in like circumstances in the non-Federal written travel reimbursement policies.



Travel

- Travel costs *may* be charged on actual, per diem, or mileage basis.
- Ensure policy, procedure, and form are consistent and indicate reimbursement rates for:
 - Mileage
 - Per diem
 - Lodging
- Needs approval of program director.
- LEA must retain documentation that participation of the individual is necessary for the project.
- Reimbursement must be after the travel occurs.





Conference Registration

- May we reimburse travelers for an advanced payment of a conference or training registration fee? (41 CFR § 301-74.23)
 - **Yes**, you may reimburse travelers for an advanced discounted payment for a conference or training registration fee as soon as you have approved their travel to that event, and they submit a proper claim for the expenses incurred.



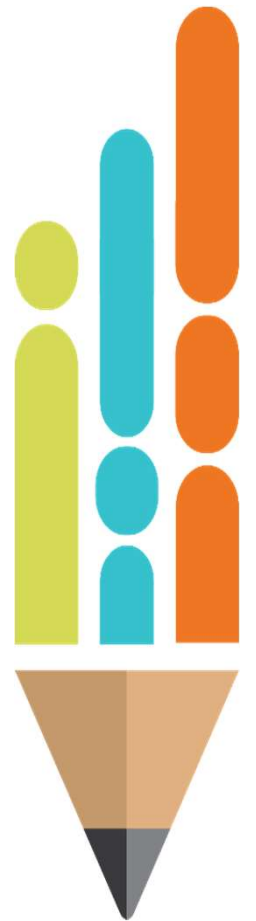
Conference Registration

- What is the traveler required to do if he/she is unable to attend an event for which they were reimbursed for an advanced discounted payment of a conference or training registration fee? (41 CFR § 301-74.24)
 - In all cases where a traveler is unable to attend an event for which a discounted registration fee was paid and reimbursed in advance of the event, the traveler must seek a refund of the registration fee and repay the agency with any refund received.
 - If no refund is made, the agency must absorb the advanced payment if the traveler's failure to attend the event was caused either by an agency decision or for reasons beyond the employee's control that are acceptable to the agency, e.g., unforeseen illness or emergency.
 - If no refund is made, and the traveler's failure to attend the scheduled event is due to reasons deemed inexcusable by the agency, the traveler must repay the agency for the amount advanced.



Discussion

- A teacher is attending a conference from June 28 - July 1, 2023. From what fiscal year should the expenditures be paid?
 - Best practice is to split the travel reimbursement between the two years: June travel in FY23 and July travel in FY24.
- A district's travel policy states that they reimburse mileage based on the "State" rate. The travel form indicates that mileage is reimbursed at \$0.47 per mile. Is that correct?
 - No, the State of TN uses the IRS mileage rate which is currently \$0.655.



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#

- **Federal Programs and Oversight (FPO) Office Hours**

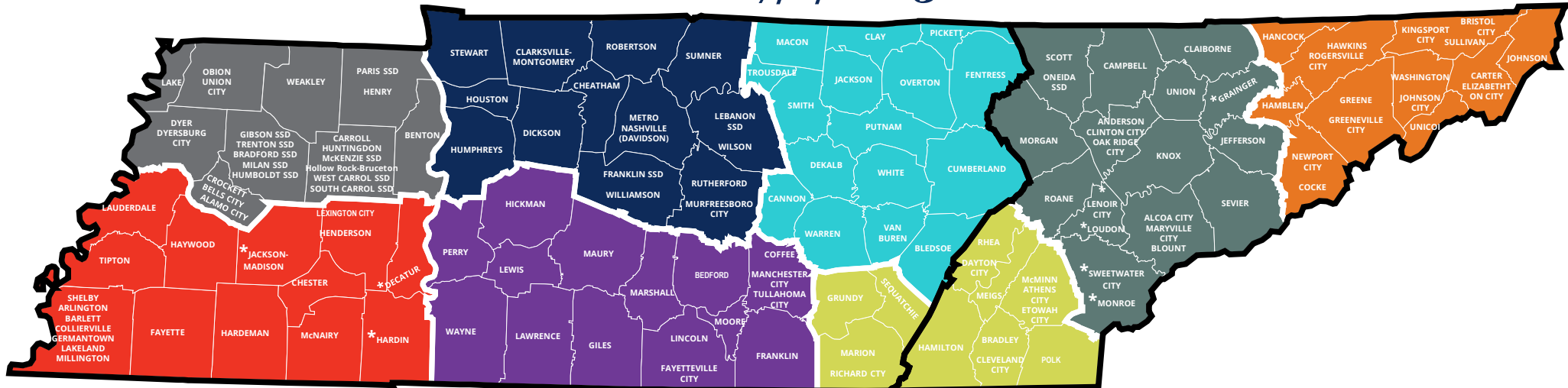
Mondays from 12 - 1 p.m. CT | 1 - 2 p.m. ET

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



Regional Finance Consultant District Map

As of 7/1/2023



← CENTRAL TIME ZONE | EASTERN TIME ZONE →

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Holly Kellar	Rob Mynhier		Taffe Bishop		Jill Lewis	
Joshua.Dehnz@tn.gov	Holly.Kellar@tn.gov	Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	

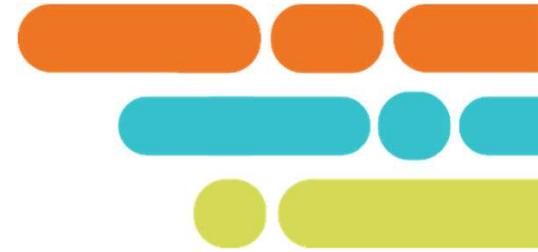
*Districts that are assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 7/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Holly Kellar	Rob Mynhier		Taffe Bishop		Jill Lewis	
Joshua.Dehnz@tn.gov	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.							

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Resources

- Tennessee Department of Education [Education \(tn.gov\)](https://www.tn.gov)
- Tennessee State Board of Education [Rules, Policies and Guidance \(tn.gov\)](https://www.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.lexis.com)
- Tennessee Comptroller of the Treasury [Manuals \(tn.gov\)](https://www.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://www.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!

Tuesday-Thursday

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