

# Local Finance Regional Technical Assistance Meeting

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- Welcome and Introductions
- Indirect Costs
- Excess Costs
- Mid-morning Break
- Internal Controls
- TDOE Resources
- Table Discussions
- Adjourn







# Indirect Cost

## Definitions and Reasoning

# What are Direct Costs?

- Costs that can be identified specifically with a particular final cost objective. 2 C.F.R. § 200.413(a).
- “Cost objective” means a 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. 2 C.F.R. § 200.1.
  - Example: Payroll and benefit costs for a supplemental reading interventionist who is teaching literacy to low-achieving students in a Title I, Part A program.

# What are Indirect Costs?

- In accordance with Uniform Grants Guidance, 2 C.F.R. § 200.1, indirect costs are:
  - Costs incurred for common or joint purposes benefiting more than one cost objective.
  - Costs that cannot be readily and specifically identified with a particular cost objective without effort disproportionate to the results received.
    - Examples: Accounting and Human Resources

# Why Charge Indirect Cost?

- Charging indirect costs to Federal programs/funds allows Fund 141 to recoup expenditures incurred on their behalf.
  - The expenditures are shared in nature or provide general benefits across multiple areas, making it impractical to attribute them solely to one fund or program.



# Direct vs. Indirect Cost

- Examples of typical direct and indirect costs

Direct Costs	Indirect Costs
<ul style="list-style-type: none"><li>• Wages and salaries</li><li>• Supplies and materials</li><li>• Travel</li><li>• Equipment</li></ul>	<ul style="list-style-type: none"><li>• Accounting services</li><li>• Workers' compensation</li><li>• Post-retirement health benefits</li><li>• Information technology support</li><li>• Custodial services</li><li>• Trash collection</li><li>• Utilities</li><li>• Pest control</li><li>• District office/Human resources</li></ul>

# Examples of Indirect Costs

Category	Description
Accounting Services	School front office personnel may be called upon to provide change, verify daily receipts, perform banking duties, etc.
Workers' Compensation	LEA is invoiced in a lump sum and pays for this insurance to cover the costs of any employee who may be injured on the job
Post-Retirement Health Benefits	LEA provided benefits to its retirees (medical, dental, and vision)
Information Technology Support	Services that provide benefits districtwide

# Examples of Indirect Costs

Category	Description
Custodial Services	Clean entire school, including the kitchen/serving area
Trash Collection	Picks up trash for school and kitchen/serving areas with no breakout of charges on the invoice
Utilities	Utility provider invoice or statement for entire school
Pest Control	Invoice for services provided not itemized by area serviced, with separate charges for each

# Indirect Cost

## Determining the Indirect Cost Rate

# What is the Indirect Cost Rate?

- An indirect cost rate is a calculated percentage based on:
  - Actual expenditures incurred by the LEA in prior years.
  - Other points of data, as reported in the LEA's State Funds final expenditures reports.
- This rate is applied against eligible Federal expenditures to determine the amount of indirect costs the LEA may charge against Federal funds.
  - TDOE calculates the indirect cost rates for all LEAs.
  - The rate is valid from July 1 to June 30 of the applicable fiscal year.

# Two Types of Indirect Cost Rates

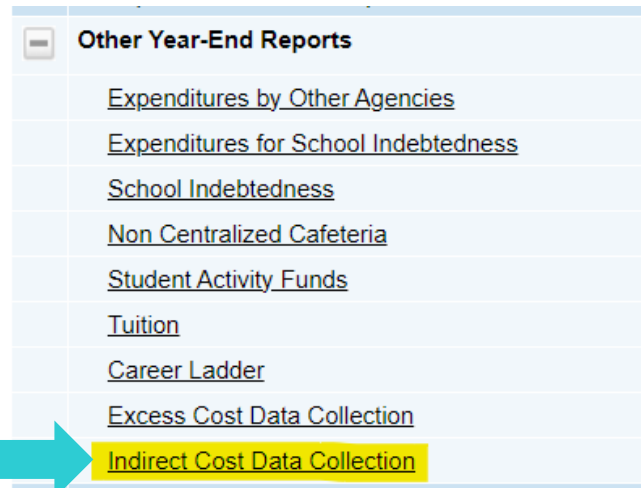
- Restricted Rate
  - Apply to grants that are made under federal programs with supplement-not-supplant requirements
    - Generally, Fund 142 grants
  - 34 C.F.R. §§ 76.563–76.569.
- Unrestricted Rate
  - Apply to grants not subject to the supplement-not-supplant legislative restriction
    - Fund 143
    - ESSER funds

# How are the Indirect Cost Rates Determined?

- TDOE calculates the restricted and unrestricted rates
  - Data collected through the State Funds final expenditures reported by the LEA
  - Data collected through the State Funds FER>Other Year-end Reports>Indirect Cost Data Collection

# Indirect Cost Data Collection

- Indirect Cost Data Collection
  - Beginning with FY24, LEAs are required to submit other data used for calculating indirect costs within the State Funds FER under the “Other Year-End Reports” section.
  - Finance consultants will evaluate the submitted data for accuracy and reasonableness, comparing it to data from previous fiscal years.



<input type="checkbox"/> Other Year-End Reports
<a href="#">Expenditures by Other Agencies</a>
<a href="#">Expenditures for School Indebtedness</a>
<a href="#">School Indebtedness</a>
<a href="#">Non Centralized Cafeteria</a>
<a href="#">Student Activity Funds</a>
<a href="#">Tuition</a>
<a href="#">Career Ladder</a>
<a href="#">Excess Cost Data Collection</a>
<a href="#">Indirect Cost Data Collection</a>



# Indirect Cost Data Collection Tool

## Indirect Cost Data Entry 2024-2025

Attendance Director Salary

Attendance Director Benefits

Workers Compensation Clerical Rate Ex: Clerical rate of 0.47 will be entered as 0.47.

Is this LEA in the top ten of ADMS in the State for 2024-2025? (The fields in this section will only be available to those LEAs in this category.)

Finance Director's Total Salary

Finance Director's Benefits

HR Director's Total Salary

HR Director's Benefits

Technology Director's Total Salary

Technology Director's Benefits

Did the LEA have a Non-Centralized Cafeteria during 2024-2025? (The fields in this section will only be available to those LEAs in this category.)

Applies to All LEAs

Applies to LEAs in Top Ten of ADMS

Applies to LEAs with Non-Centralized Cafeteria



# Indirect Cost

## Indirect Cost Rate Certification

# Indirect Cost Rate Certification

- When rates have been calculated, each LEA must review and certify the assigned rates.
- Certification options:
  - Indirect Cost Rate Certification
  - Declaration of Negative Intent to Develop an Indirect Cost Proposal
  - Indirect Cost Rate Negotiation
    - TDOE would collaborate with the LEA to recalculate the rate.

# Indirect Cost Rate Certification

- Indirect cost rate certification is done each spring within the Data and Information section of ePlan.
  - Select 2026 for the upcoming indirect cost rate certification.

## Data and Information

[Academic Special Courses](#)

[ARP ESSER Liquidation Extension Request](#)

[Comparability](#)

[Coordinated School Health Action Plan](#)

[CTE Special Programs of Study](#)

[Data Report for Students with Disabilities](#)

[ESL Staffing Ratios](#)

[ESSER 3.0 Additional Funds Intent to Apply](#)

[ESSER Reporting and Recording Federal Interest](#)

[Federal Program Waiver Request](#)

[Grant Award Notifications](#)

[IDEA Parentally-Placed Non-Public School Reserve Calculation](#)

[Indirect Cost](#)

[Non-Public School Survey](#)

[Parental Leave](#)

[Prayer Certification](#)

[Reimbursement Request Review](#)

[Release of Funds](#)

[Results-Based Monitoring Risk Analysis](#)

[Secondary Transition Support 14 \(1-14\) Survey](#)

[Summer Programming Waiver](#)

[Title I, Part A - Supplement Not Supplant](#)

[TN PULSE LEA User Access Agreement](#)



# Indirect Cost Rate Certification

Description ( [View Sections Only](#) [View All Pages](#) )

All
<input type="checkbox"/> History Log
<a href="#">History Log</a>
<a href="#">Create Comment</a>
<input type="checkbox"/> Indirect Cost
<a href="#">Overview</a>
<a href="#">Indirect Cost Certification</a>
<a href="#">Indirect Cost Calculations</a>
All

Note: LEA must click "Draft Started" to begin and "Draft Completed" when done.

You can also see your calculations within the instrument.

Please select only one option to certify.

\* LEA Indirect Cost Rates Certification or Negotiation - Select **ONLY** one option.

**Indirect Cost Rate Certification**

\* I certify as the responsible official of this School District that the information contained herein has been prepared in accordance with instructions issued by the Tennessee Department of Education and is correct to the best of my knowledge and belief. No costs other than those incurred have been included in the indirect cost rate application. The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs, and similar types of costs have been accorded consistent treatment. All expenditures detailed on the application form are actual costs and supporting documents have been maintained for audit availability. Full responsibility is hereby assumed by the School District for settlement of any audit questions arising as a result of the information herein submitted.

The Unrestricted rate is to be used for all Food Service purposes.

**Declaration of Negative Intent to Develop an Indirect Cost Proposal**

**Indirect Cost Rate Negotiation**

# Indirect Cost Rate Certification

- Indirect Cost Certification Workflow is described on Overview page of instrument.

Workflow	
<b>Not Started</b>	The Data and Information tool cannot be edited until the draft is started. The <i>LEA Indirect Cost Director</i> can move the tool into Draft Started status.
<b>Draft Started</b>	The <i>LEA Indirect Cost Director</i> can click <i>Draft Started</i> and respond to questions in the instrument.
<b>Draft Completed</b>	The <i>LEA Indirect Cost Director</i> can click <i>Draft Completed</i> to submit to TDOE for approval.
<b>TDOE Consultant Approved (Or Returned Not Approved)</b>	The <i>TDOE Indirect Cost Consultant</i> will click <i>Consultant Approved (or Returned Not Approved)</i> .
<b>LEA Authorized Representative Approved (or Returned Not Approved)</b>	The <i>LEA Authorized Representative</i> will click <i>LEA Authorized Representative Approved (or Not Approved)</i> .
<b>TDOE Director Approved (or Returned Not Approved)</b>	The <i>TDOE Indirect Cost Director</i> will click <i>Director Approved (or Returned Not Approved)</i> .

# Indirect Cost

Apply Indirect Cost Rate

# Apply Indirect Cost Rate - Fund 142

- Example of calculating indirect cost charges in federal grants

Debt Service would not apply to Fund 143 calculation

Indirect Cost Calculation		Notes
<b>Total YTD Expenditures as of 6/30:</b>	10,000,000	Input YTD total expenditures
<b>Less Distorting Items:</b>		
Capital Outlay Expenditures	500,000	Input total capital outlay expenditures Ex. Equipment
Contracts	1,000,000	Input total of all contracted expenditures
YTD Indirect Costs	100,000	Input total of YTD Indirect Costs charged if applicable
Transfers Out	100,000	Input total of YTD Indirect Costs charged if applicable
Debt Service	100,000	Input total of YTD Debt Services charged to the fund
<b>Add:</b>		
First 25,000 for each contract	100,000	Input first 25,000 of each contract. Example: 4 contracts over 25,000=\$100,000
Indirect Cost Base	8,300,000	Rate is applied to the indirect base
Indirect Cost <b>Restricted Rate</b>	10%	Input Indirect Cost Restricted Rate
Indirect Cost Maximum Expenditure	830,000	Maximum amount of indirect cost applied to fund



# Apply Indirect Cost- Fund 143

- Example of calculating indirect cost charges in school nutrition

Food Costs would not apply to Fund 142 calculation

Indirect Cost Calculation		Notes
<b>Total YTD Expenditures as of 6/30:</b>	10,000,000	Input YTD total expenditures
<b>Less Distorting Items:</b>		
Capital Outlay Expenditures	100,000	Input total capital outlay expenditures - Ex. Equipment
Contracts	100,000	Input total of all contracted expenditures
YTD Indirect Costs	100,000	Input total of YTD Indirect Costs charged if applicable
Transfers Out	100,000	Input total of YTD Indirect Costs charged if applicable
<b>Food Costs (at the SFA level)</b>	<b>1,400,000</b>	<b>Input total of YTD food costs charged to the fund</b>
<b>Add:</b>		
First 25,000 for each contract	100,000	Input first 25,000 of each contract. Example: 4 contracts over 25,000=\$100,000
Indirect Cost Base	8,300,000	Rate is applied to the indirect base
Indirect Cost <b>Unrestricted Rate</b>	10%	Input Indirect Cost Unrestricted Rate
Indirect Cost Maximum Expenditure	830,000	Maximum amount of indirect cost applied to fund

# Excess Balance Determination - Fund 143

- An excess balance must exist for the LEA to charge indirect costs to Fund 143.
  - Deficit balance cannot apply indirect cost
- Excess balance determination:

**Prior Year Ending Balance – Prior Year 3 Month Average Expenses = Excess Balance**

Excess Balance Determination	
10 Month Average of Total Expenditures (2,500,000/10)	250,000
Year-End Fund Balance	1,500,000
Less 3-Month Average Expenses (250,000*3)	(750,000)
Excess Balance	750,000

# Applying the Indirect Cost Rate

- Indirect Costs may be claimed periodically, such as monthly, quarterly, or annually.
- Indirect Costs must be based on actual expenditures already incurred.
  - Cannot:
    - take all indirect costs at the beginning of the year
    - automatically charge the amount budgeted for indirect costs
    - automatically charge maximum amount allowed to be budgeted in a program
- Final indirect cost charges must be posted with a date as of or prior to June 30.

# Entries for applying Indirect Cost

- Example entries for indirect costs charged to Title I, Part A and credited to Fund 141

Account	Debit	Credit
142 – 101 – 99100 – 504 – Indirect Cost	10,000	
142 – 101 – 11140 – Cash with Trustee		10,000
<hr/>		
141 – 11140 – Cash with Trustee	10,000	
141 – 49800 – Transfers In		10,000

- Alternatively, write a check from 142-101-99100-504 and deposit it to 141-49800.



# Indirect Cost Timelines

# Indirect Cost Rate Certification Timeline

Timeline	Example Year	Action	Description
FER Due October 1	Fall 2024	Data Collection for Next Fiscal Year Rate	FY24 expenditures and data to calculate the rates are reported in the FER.
Rate Certification by April 18	Spring 2025	Certify Next Fiscal Year's Rate	FY26 rates are certified in ePlan by LEA.

# Applying Indirect Cost Timeline

Example Year	Action	Description
Spring 2024	Budget Indirect Costs for Next Fiscal Year	Apply FY25 rate to FY25 budgets.
Fall 2024 - Spring 2025	Apply Indirect Costs	Apply indirect costs for all applicable Funds and Sub-funds using the certified rate.
Spring 2025	Review Budgets to Ensure Proper Amount is Budgeted for Indirect Costs	Revise budgets as needed.
As of June 30, 2025	Issue Checks or Post Journal Entries for Indirect Cost	Ensure calculations are correct, indirect cost charges have been assessed, and funds have been transferred to Fund 141. Set up accruals if necessary.



# Indirect Cost

## Best Practices



# Procedure for Applying and Charging Indirect Cost

- It is best practice to have a procedure documented for calculating and assessing indirect cost charges to Federal funds.
- What to include in the procedure?
  - Roles and responsibilities
  - Definitions
  - Certifying the rate
  - Timeline
  - Applying the rate (calculation)
  - Which rate(s) are applied and when
  - Transferring the funds (journal entries/write checks)

# Training and Communication

- The Finance Director and School Nutrition Director should:
  - Communicate in advance if charging indirect costs to Fund 143.
  - Both know the guidelines for charging indirect costs to Fund 143.
  - Involve Director of Schools in this discussion.

# Excess Cost

# IDEA Part B funds

- The Individuals with Disabilities Act (IDEA) Part B exists to aid LEAs in providing a free and appropriate public education to students with disabilities through two grants. These grant funds are intended to cover the additional cost of educating these students.
  - IDEA 20 U.S.C. § 1411 (ages 3-21)
  - IDEA 20 U.S.C. § 1419 (preschool ages 3-5)
- Each LEA's funding annual IDEA Part B grant allocations depend on:
  - Number of students with disabilities in the state
  - Level of need of students with disabilities in one of the 13 disability categories defined by IDEA

# What is IDEA Part B- Excess Cost?

- 34 C.F.R. § 300.16
  - Excess cost is defined as costs that are in excess of the annual average per pupil expenditure (APPE) amount spent on students without disabilities with local or state and local funds.
  - Cost are required to be calculated separately for elementary and secondary.
    - Pre-K expenditures are excluded from the IDEA excess cost calculation.
- 34 C.F.R. § 300.202(b)
  - Requires that federal funds for students with disabilities supplement and not replace state and local expenditures for students who receive special education services under IDEA Part B.
- 34 C.F.R. § 300, Appendix A
  - Shows how to compute the average amount an LEA must spend for the education of elementary and secondary school children prior to using IDEA Part B funds.

# Excess Cost Intent

- The purpose of requiring an excess cost calculation is to ensure that an LEA spends the same amount on all children and covers the cost of providing a basic education not taking into account any additional costs required or needed as a result of an IEP.

# Requirements for Excess Cost

- States are required to track how LEAs use IDEA Part B funds and whether they meet excess cost and maintenance of effort cost requirements.
- LEAs are required to maintain documentation demonstrating the appropriate use of IDEA B funds relating to excess cost requirements.
- TDOE calculates compliance for excess cost for each LEA.

# Requirements for Excess Cost

- The results of the calculation are uploaded into ePlan for LEAs to review and approve.
- An LEA is deemed compliant if the minimum average amount for education for each student is spent on students with disabilities prior to using IDEA Part B funds.
- These funds may be spent in conjunction with other funding, such as state and local funds, as long as the overall expenditures meet or exceed the average per pupil expenditure amount.



# Excess Cost Data Collection

- To calculate excess cost TDOE uses data from the following sources
  - State Funds FER - Excess Cost data collection
  - State Funds FER - Final expenditure data for all funds
  - SSEER data
  - December 1 Report - Salary data by grade and school
  - Special education inclusion counts by grade
  - Special education December 1 counts by grade
  - Enrollment Data - Average Daily Membership (ADM)

# Excess Cost Calculations

- Step 1: Add all expenditures from all sources (state, local, and federal) for the previous fiscal year and subtract capital outlay and debt services.

<b>Previous Year School Expenditures</b>	<b>Elementary</b>	<b>Secondary</b>
State and local tax funds	\$7,000,000.00	\$7,500,000.00
Federal Funds (including IDEA, Part B)	\$500,000.00	\$1,000,000.00
Total expenditures from all sources (previous year)	\$7,500,000.00	\$8,500,000.00
Less: Capital Outlay	(\$100,000.00)	(\$150,000.00)
Less: Debt Services	(\$50,000.00)	(\$100,000.00)
Total adjusted expenditures (previous year)	\$7,350,000.00	\$8,250,000.00

# Excess Cost Calculations

- Step 2: Subtract the expenditure amount for IDEA Part B, Title IA, Title III, SSEER amounts.

Previous Year School Expenditures	Elementary	Secondary
IDEA, Part B	(\$300,000.00)	(\$350,000.00)
Elementary and Secondary Education Act (ESEA) Title I, Part A	(\$300,000.00)	(\$400,000.00)
Elementary and Secondary Education Act (ESEA) Title III, Part A	(\$100,000.00)	(\$100,000.00)
State and local funds for students with disabilities	(\$500,000.00)	(\$400,000.00)
State and local funds for programs under ESEA, Title I, Part A, and ESEA Title III, Part A	(\$100,000.00)	(\$50,000.00)
Final adjusted expenditures (previous year)	\$6,050,000.00	\$6,950,000.00

# Excess Cost Calculations

- Step 3: The final adjusted expenditure amount is divided by the previous year student count to get the average per pupil expenditure amount (APPE).

<b>Previous Year APPE</b>	<b>Elementary</b>	<b>Secondary</b>
Final adjusted expenditures (previous year)	\$6,050,000	\$6,950,000
Number of students enrolled, including students with disabilities.	÷ 605	÷ 500
APPE (previous year)	\$10,000	\$13,900

# Excess Cost Calculations

- Step 4: The APPE amount is multiplied by the number of students with disabilities to get to the minimum amount an LEA must spend on students with disabilities for excess cost requirements.

<b>Current Year Amount</b>	<b>Elementary</b>	<b>Secondary</b>
APPE (previous year)	\$10,000	\$13,900
Number of students with disabilities	X 75	X 100
Minimum annual aggregate expenditure to be spent on the education of students with disabilities	\$750,000	\$1,390,000


# Excess Cost Calculations

- Step 5: This amount is compared to FER and SSEER data to ensure that the minimum has been spent on students with disabilities.
- Step 6: The data is uploaded in ePlan- Data and Information- Excess Cost Calculation. LEAs can review the calculations for both elementary and secondary excess cost. Each LEA can also see if they passed the compliance test for either or both elementary and secondary. The Fiscal Representative and the director of schools are required to approve the instrument to acknowledge they have reviewed the data.

# Excess Cost Calculations

- Step 7: Any LEA that does not meet excess cost requirements will have “Fail” in the pass or fail column at the bottom of the page. For LEAs that do not meet either elementary or secondary excess cost requirements, your local finance consultant will reach out to schedule TA to review calculations further.

# Excess Cost Calculation

- Inbox ▶
- Planning ▶
- Monitoring ▶
- Funding ▶
- Data and Information** ▶
- Reimbursement Requests ▶
- Project Summary
- LEA Document Library
- Address Book
- TDOE Resources
- Help for Current Page
- Contact TDOE
-  ePlan Sign Out

2024 ▼ | Active ▼

Data and Information	Revision	Status
<a href="#">Acknowledgement of Allocation Adjustment</a>	0	TDOE Acknowledgement of Allocation Adjustment Director Approved
<a href="#">Alternative Education Survey</a>	0	TDOE Director Approved
<a href="#">Civil Rights and Bullying Compliance Report</a>	0	TDOE Civil Rights and Bullying Compliance Report Director Reviewed
<a href="#">Comparability</a>	0	TDOE FPO Divisional Coordinator Reviewed
<a href="#">Coordinated School Health Action Plan</a>	2	TDOE Coordinated School Health Action Plan Director Approved
<a href="#">CTE Special Programs of Study</a>	0	Not Started
<a href="#">Data Report for Students with Disabilities</a>	1	TDOE Data Report for Students with Disabilities Director Approved
<a href="#">Education Stabilization Fund - ESSERF Data Collection</a>	0	TDOE Education Stabilization Fund - ESSERF Data Collection Director Reviewed
<b>Excess Cost</b>	0	TDOE Excess Cost Director Approved
<a href="#">Excess Cost Data Collection Tool</a>	0	TDOE Director Approved
<a href="#">Extended Learning End-of-Year Report</a>	0	TDOE Extended Learning End-of-Year Report Director Approved



# Excess Cost Calculation

	FY23 Final Cost
<b>A. Expenditures:</b> Total amount of expenditures for all public school elementary students from all local and state sources in the preceding year.	
(1) State & local tax funds	\$28,948,660.50
(2) All Federal funds	\$8,204,548.98
(3) Subtract all Capital outlay & debt	\$2,305,469.17
(4) Total expenditures for all public elementary school students (less capital outlay & debt)	\$34,847,740.32
<b>B. Deductions</b>	
(1) IDEA, Part B funds (expenditures only)	\$664,263.20
(2) ESEA, Title I, Part A funds (expenditures only)	\$1,140,643.06
(3) ESEA, Title III, Part A & B funds (expenditures only)	\$0.00
(4) State & local funds for children with disabilities	\$1,951,844.81
(5) State or local funds for programs under ESEA Title I, Part A & III, Parts A B (expenditures only)	
(6) Total Deductions	\$3,756,751.08
(7) Total Expenditures	\$31,090,989.24
<b>C. Average Per Pupil Expenditures (APPE)</b>	
(1) Total amount from Step B (7)	\$31,090,989.24
(2) Average number of all students enrolled in elementary schools	2562
(3) Total APPE	\$12,133.70
<b>D. Minimum Required Expenditures</b>	
(1) Number of children with disabilities in the LEA's elementary schools	465
(2) Multiply (D1) by the APPE	\$12,133.70
(3) Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's elementary schools before using Part B funds.	\$5,642,170.65
<b>E. Actual Calculated Expenditures</b>	
1) FY23 calculated expenditures for students with disabilities prior to use of IDEA, Part B funds.	\$5,852,352.35
2) Pass or Fail	Pass



# Meeting Excess Cost Preventative Actions

- It is important to submit required data timely and accurately for all reports including the SSEER and the State Funds FER.
- Make sure to enter all IEP information into TN Pulse and ensure that December 1 child count information is correct.
- Prior to closing books annually, ensure that you are meeting SPED MOE.
- Ensure that the December 1 report salary information is coded to schools correctly.

# What if an LEA is not compliant?

- TDOE calculates excess cost based on data collected, using a percentage method to separate costs attributed to elementary and secondary based on an LEA's ADM and Salary expense percentages, so sometimes this process needs to be adjusted for individual LEAs.
  - Multiple schools with grade bands outside the normal K-5, 6-8, 9-12 average
  - Errors in data collection tools
  - Incorrect SSEER data- ex. SPED transportation costs are not reported

# What if an LEA is not compliant?

- Any LEA that does not initially pass elementary or secondary excess cost requirements will be contacted in the spring for technical assistance.
  - TDOE local finance consultants will work with the LEA to take a closer look at expenses to make sure salary expenses are broken down by school correctly, correct data is reported in the SSEER, and financial data appears to be accurately reported in the LEA's previous FER

# Consequences of Non-compliance

- Possible consequences for LEAs that do not meet excess cost requirements
  - Written finding of noncompliance and requirement of a corrective action plan to ensure that the LEA spends the minimum amount required for students with disability prior to IDEA Part B funds in the future
  - Ineligibility for an LEA to receive an IDEA subgrant
  - Some IDEA Part B Funds may be deemed unallowable and would be returned by the State of TN, as the recipient of the grant, to the US Department of Education per the General Education Provisions Act, 20 U.S.C. § 1234a
    - TDOE may then collect the unallowable amount from the LEA

# Internal Controls

# Key Terms

- **Internal Controls:** A process that ensures a non-Federal entity's objectives are met in terms of operational effectiveness, efficiency, reliable financial reporting and compliance with laws and rules.
- **Self-Assessment:** The act or process of analyzing or evaluating oneself or one's actions.
- **Control Self-Assessment:** A process by which a department examines and improves existing internal controls and/or implements new internal controls to mitigate risks associated with a process or function.

# Tenn. Code Ann. § 9-18-102(a)

- **(a)** Each agency of state government and institution of higher education along with each county, municipal, and metropolitan government shall establish and maintain internal controls, which shall provide reasonable assurance that:
  - (1)** Obligations and costs are in compliance with applicable law;
  - (2)** Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
  - (3)** Revenues and expenditures are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets.



# Tenn. Code Ann. § 9-18-102(b)

- **(b)** To document compliance with the requirements set forth in subsection (a), each agency of state government and institution of higher education shall annually perform a management assessment of risk. The internal controls discussed in subsection (a) should be incorporated into this assessment. The objectives of the annual risk assessment are to provide reasonable assurance of the following:
  - (1) Accountability for meeting program objectives;
  - (2) Promoting operational efficiency and effectiveness;
  - (3) Improving reliability of financial statements;
  - (4) Strengthening compliance with laws, regulations, rules, and contracts and grant agreements; and
  - (5) Reducing the risk of financial or other asset losses due to fraud, waste and abuse.

## **2 C.F.R. § 200.302(b)(4)**

- Effective control over, and accountability for, all funds, property and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

## 2 C.F.R. § 200.303 Internal Controls

- The non-Federal entity must:
  - (a) Establish and maintain effective internal control over 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. These internal controls should be 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).

## 2 C.F.R. § 200.303 Internal Controls

- The non-Federal entity must:
  - (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
  - (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations, and the terms and conditions of the Federal awards.
  - (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
  - (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local and tribal laws regarding privacy and responsibility over confidentiality.



# Importance of Internal Controls

# Internal Controls

- Reduce opportunities for fraud, waste, and abuse
- Help ensure compliance with laws, regulations, policies and procedures
- Promote effective and efficient operations
- Reliability of financial reporting
- Timely identification and correction of errors
- Protect assets
- Improved communications
- Reduce audit findings



# Common Audit Findings

- Lack of segregation of duties
- Lack of supporting documentation
- Lack of reconciliations
- Material audit adjustments
- Accrued leave deficiencies



# Why

- Lack of knowledge
  - “I didn’t know that!”
- Lacking segregation of duties
  - “I do everything!”
- Going through the motions
  - “I’m supposed to check that?”

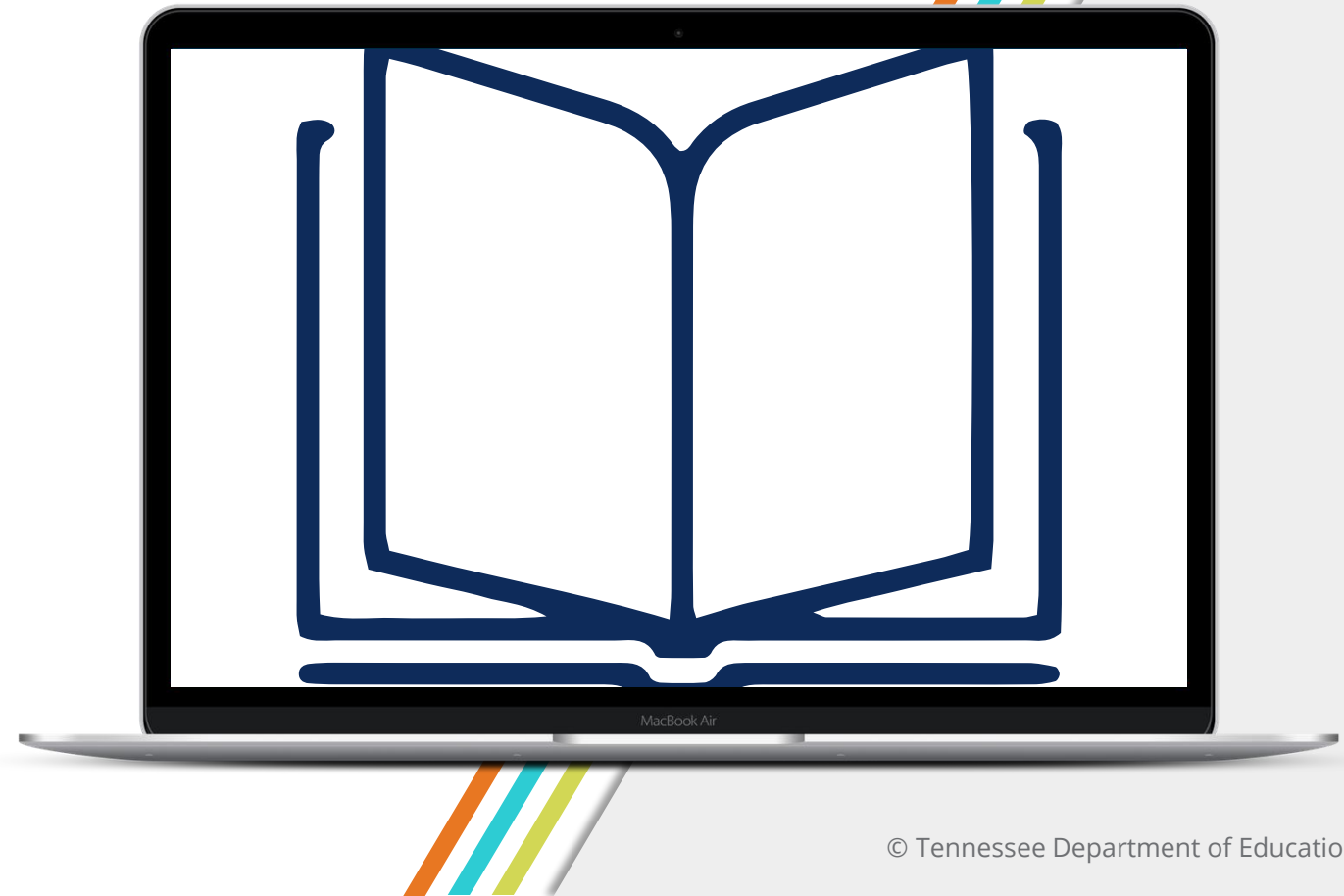




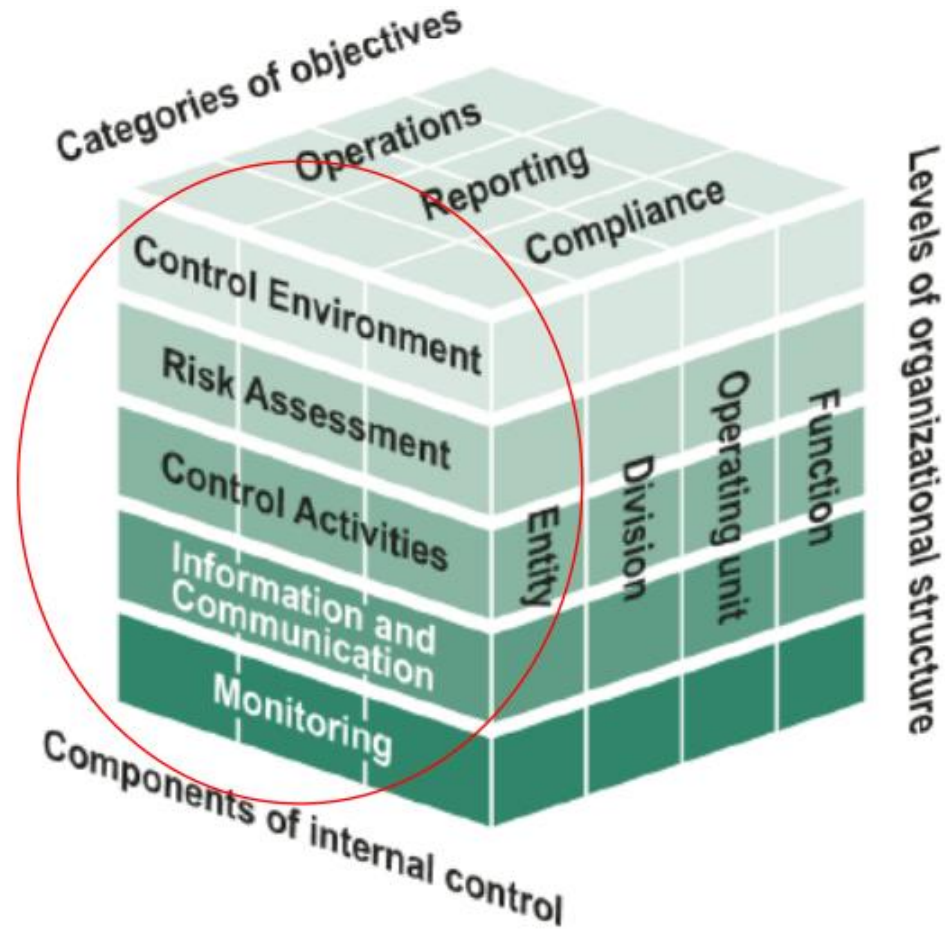
# Components of Internal Control

# Guidance Documents

- “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (Green Book); or
- “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).



# Green Book Framework



# Control Environment

- The foundation for an internal control system that provides the discipline and structure to help an entity achieve its objectives.
  - Sets the tone that compliance is critical for success
  - Influences the control consciousness of staff
  - Foundation for all other components
  - Updated organizational chart
  - Clear job descriptions for all staff
  - Competent employees
  - Clear and up-to-date procedures



# Risk Assessment

- Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.
  - Identification and analysis of relevant risks
  - Includes both internal and external risks
- **REQUIRED** if you receive FEDERAL Funds



# Control Activities

- The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system which includes the information system.
  - Training
  - Reconciliations
  - Segregation of duties
  - Authorizations and approvals
  - Documentation
  - Physical control over assets
  - Security measures



# Information and Communication

- The quality of information management and personnel communicate and use to support the internal control system.
  - Ensures the right people have the right information at the right time.
  - Includes both internal and external communication
  - Identifying the information needed to perform duties



# Monitoring

- Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.
  - Everyday management and supervisory activities
  - Helps ensure things are working as intended or identifies issues
  - Spot checks
  - Annual single audit





# COSO Principles





# Putting it All Together

# Putting It All Together



1

## Identify Areas for Improvement

- Audits
- Monitoring
- Compliance Areas



2

## Review Documentation

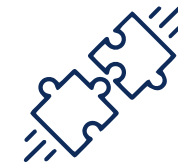
- Procedures
- Job Descriptions
- Records



3

## Interviews and Discussions

- Staff
- Programmatic
- Purchasing
- Accounting



4

## Identify Risk

- Risk Mapping
- Prioritize most likely to happen and biggest impact

# Putting it All Together



5

## Make Corrections

- Include the right staff
- Draft plan to address problem



6

## Monitor Corrective Action

- Is it working
- Is it timely



7

## Repeat

- This is an ongoing process

# TDOE Resources

# ePlan Home Page

- Important Announcements
- Dates to Remember
- SSO Account Set-up and Password Assistance
- Links to Office Hours

The screenshot shows the ePlan Home page with a dark blue header for the Department of Education. Below the header is a navigation bar with 'ePlan Home'. The main content area is divided into two columns: 'Announcements' and 'Reminders'. The 'Announcements' column contains three items: a new process for indirect cost data, canceled office hours for TDOE-DCS Foster Care, and an ESSERF Data Collection Webinar. The 'Reminders' column contains a welcome message, user access forms, a link to the user manual, dates to remember with a change notice, and a list of upcoming deadlines for various reports and applications.

Announcements	Reminders
<p><b>New Process for Collecting and Certifying Indirect Cost (2/12/2024)</b></p> <p>The process for collecting indirect cost data and certifying the rate has changed. For FY25, the initial required data will be entered by the LEA Fiscal Representative into the Indirect Cost Data Collection tool in ePlan. The rate will then be calculated by the department and shared with the LEA in the Indirect Cost tool in ePlan. The director of schools will certify the rates using this tool in ePlan.</p> <p>The Indirect Cost Data Collection tool will be open in ePlan <b>February 12, 2024</b>, through <b>March 11, 2024</b>.</p> <p>Please see the <a href="#">Technical Assistance Guide</a> or contact your <a href="#">regional finance consultant</a> with any questions.</p>	<p><b>Welcome to ePlan (12/1/2022)</b></p> <p>ePlan is Tennessee's online platform that allows schools and districts the ability to access district and school plans, funding applications, and monitoring instruments.</p> <p>ePlan user access forms can be found in the User Access folder on the TDOE Resources page or select one of the following forms:</p> <ul style="list-style-type: none"><li>• <a href="#">LEA (Public Districts, State Special Schools, and State Agencies)</a></li><li>• <a href="#">Charter Schools</a></li><li>• <a href="#">Community Based Organizations</a></li><li>• <a href="#">Non-Public Schools</a></li><li>• <a href="#">Non-Public Accrediting Agency</a></li><li>• <a href="#">User Access Administrators</a></li></ul> <p>Click here to access the <a href="#">ePlan User Manual</a>.</p>
<p><b>TDOE-DCS Foster Care Office Hours Canceled for Feb. 14 (2/7/2024)</b></p> <p>TDOE-DCS Foster Care Office Hours will be canceled on <b>Wednesday, Feb. 14</b>. Please reach out to <a href="mailto:Jackie.Jacobson@tn.gov">Jackie.Jacobson@tn.gov</a> with questions or concerns.</p>	<p><b>Dates to Remember (9/20/2022)</b></p> <p><i>* Dates are subject to change.</i></p> <p><b>Feb. 9:</b> Portfolio Teacher Roster Verification Forms Submission Deadline <b>Feb. 14:</b> ESSERF Data Collection opens in ePlan and webinar held <b>Feb. 15:</b> Level 1 Monitoring Instrument due in ePlan <b>Feb. 15:</b> 2024-25 Special Course(s) Application Deadline <b>Feb. 16:</b> FY25 Non-Public School Survey due in ePlan <b>Feb. 16:</b> National School Lunch Program Equipment Assistance Grant Application Deadline <b>Feb. 16:</b> Fine Arts and World Language Standards Review Applications Deadline <b>Feb. 29:</b> 2024 District EPSO Survey Submission Deadline</p>
<p><b>Education Stabilization Fund: ESSERF Data Collection Webinar (2/6/2024)</b></p> <p><b>Contact:</b> <a href="#">Relief Coordinators</a></p> <p>LEAs that received Coronavirus Aid, Relief, and Economic Security Act (CARES Act; ESSER 1.0), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA; ESSER 2.0), and American Rescue Plan (ARP ESSER; ESSER 3.0) funds must complete the annual federal and state data reporting requirements.</p> <p>The ESSERF Data Collection instrument will open in ePlan on <b>Wednesday, Feb. 14, 2024</b>. The Relief team will conduct a webinar on <b>Feb. 14 at 9 a.m. CT</b>. Please use <a href="#">this link</a> to join.</p> <p>The ESSERF Data Collection Instrument is due in ePlan on <b>May 3</b>. The Relief team will conduct office hours every Wednesday during the data collection period.</p>	<p><b>March 1:</b> 2023-24 Physical Activity Compliance Reporting Due in ePlan <b>March 4:</b> 2023-24 High School Diplomas Order Deadline</p>

# Fiscal-District Technical Assistance

- Federal Subfunds, Revenue Codes, and ALNs
- State Revenue Code Listing
- TISA Calculator
- Year-End Close One Pagers
- Standardized System of Accounting and Reporting
- TN Comptroller of the Treasury Chart of Accounts

- Fiscal - District Technical Assistance
  - + Conference and Meeting Materials
  - + Parental Leave
  - + State Salary Schedule
  - + Templates for Uploading into ePlan
  - + Year-end Close and Final Expenditure Reporting
  - Internal School Funds Manual
  - Standardized System of Accounting and Reporting 2023 (pdf)
  - TN Comptroller of the Treasury: Chart of Accounts
  - Federal Subfunds, Revenue Codes, and ALNs
  - State Revenue Code Listing
  - Career Ladder Overview
  - Equipment Inventory Template
  - FY24 Final Expenditure Report (FER) Deadlines
  - Local Finance Office Hours Link
  - Per Pupil Expenditure Reporting FAQ FY20
  - Prior Period Expense Entries - Journal Entries
  - Reimbursement Request Overview
  - Release of Federal Funds Form
  - Release of State Funds Form
  - FY24 Daily Rates for Residential and Day Treatment Facilities

# ESSA Information

## [-] ESSA Information, Guidance, PPTs, & Webinars

[+] Student Enrollment Rights

[+] ESEA/ESSA Waivers

[+] ESSA Professional Development

[+] Evidence for ESSA

[+] ESSA Program Overviews

[+] ESEA Forms

[+] ESSA General Guidance Documents

- ESEA/ESSA Waivers
- ESSA Professional Development
- Supplement not Supplant (SNS)
- FPO Office Hours Schedule



# IDEA Information

- [-] IDEA Information, Guidance, PPTs, & Webinars
  - [+] AALN: K-8 and Preschool
  - [+] Annual Performance Report (APR) Local Determinations
  - [+] FY 2023 IDEA High Cost
  - [+] FY 2022 IDEA High Cost
  - [+] IDEA Guidance and Information
  - [+] IDEA Partnership for Systemic Change Grants Guidance and Monitoring: K-12 and Preschool
  - [+] IDEA Unduplicated Count of SPED Students
  - [+] New IDEA Directors Curriculum
  - [+] Significant Disproportionality
  - [+] [Equipment and Inventory \(Disposition Guidelines\)](#)
  - [+] [Placeholder\\_IDEA Equipment Inventory Disposition Template](#)

- New IDEA Directors Curriculum
- IDEA High Cost
- IDEA Unduplicated Count of SPED Students

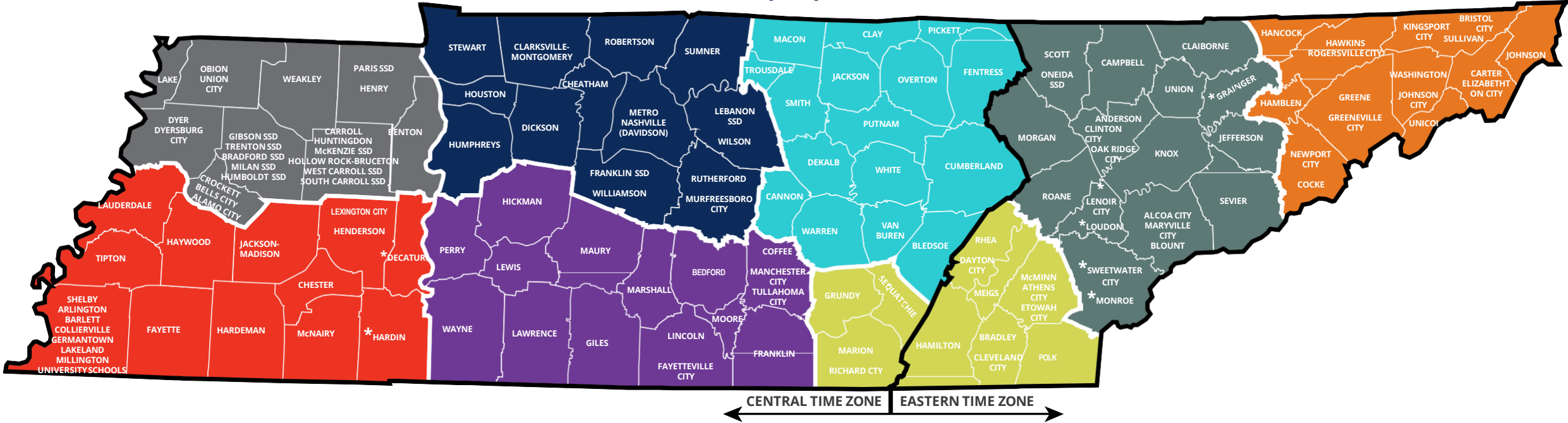
# Relief Funding Guidance

- [-] 6. Relief Funding
  - [-] Relief Funding Summary
    - + ESER 3.0
    - + ESER 2.0
    - + ESER 1.0
    - + [Total CARES, CRRSA, And ARP Relief Funding 2021-03-24](#)
  - + CARES Act/ESER Fund 1.0
  - + CRRSA Act/ESER Fund 2.0
  - + ARPA Act/ESER Fund 3.0
  - + ARP ESER Maintenance of Equity (MOEquity)
  - + Education Stabilization Fund - ESSERF Data Collection
  - + Emergency Assistance for Non-Public Schools (EANS) Program/GEER Fund
  - + ESER Professional Development 2021-12-03
  - + Fiscal Pre-Monitoring Supports Grant

- ESSER 3.0 Close-out
- ESSER Professional Development
- Fiscal Pre-Monitoring Supports Grant

# Regional Finance Consultant District Map

As of 1/6/2025



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Joshua Dehnz</b>	<b>Meribeth Carpenter</b>	<b>Rob Mynhier</b>	<b>Brian Trisdale</b>	<b>Open Position</b>	<b>Taffe Bishop</b>	<b>Shelby Ownbey</b>	<b>Jill Lewis</b>
<a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Brian.Trisdale@tn.gov">Brian.Trisdale@tn.gov</a>	Temporarily Assigned to Multiple Consultants*	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>

\*District assigned to a finance consultant in a different CORE region. +See list on next page for temporary assignments.

# Regional Finance Consultant District Assignment

As of 1/6/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Joshua Dehnz</b>	<b>Meribeth Carpenter</b>	<b>Rob Mynhier</b>	<b>Brian Trisdale</b>	<b>Open Position</b>	<b>Taffe Bishop</b>	<b>Shelby Ownbey</b>	<b>Jill Lewis</b>
<a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Brian.Trisdale@tn.gov">Brian.Trisdale@tn.gov</a>	Temporarily Assigned to Multiple Consultants*	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>
<b>Districts:</b> 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	<b>Districts:</b> Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD +Hardin County	<b>Districts:</b> 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 County +Decatur County +Perry County	<b>Districts:</b> Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County *Sequatchie County +Lawrence County +Lewis County +Maury County +Wayne County	<b>Districts:</b> 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	<b>Districts:</b> 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 *Lenoir City *Loudon County *Monroe County *Sweetwater City +Coffee County +Franklin County +Manchester City +Tullahoma City	<b>Districts:</b> 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 +Giles County +Hickman County +Marshall County +Moore County	<b>Districts:</b> 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 +Bedford County +Fayetteville City +Lincoln County

\*Districts assigned to a finance consultant in a different CORE region. +Districts temporarily assigned to a finance consultant in a different CORE region.

# Finance Division Contacts

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(629) 278-9733

[Shelby.Ownbey@tn.gov](mailto:Shelby.Ownbey@tn.gov)

(629) 215-0412

# FPO Divisional Coordinator Map



West	
ESEA: Lynn Dotson IDEA: Janet Michelle Mansfield	
Alamo	Hollow Rock-Bruceton
Arlington	Humboldt City
Bartlett	Huntingdon SSD
Bells	Lake Co.
Benton Co.	Lakeland
Bradford	Lauderdale Co.
Chester Co.	Lexington
Collierville	McKenzie
Crockett Co.	McNairy Co.
Decatur Co.	Milan
Dyer Co.	Millington
Dyersburg City	Obion Co.
Fayette Co.	Paris SSD
Germantown	South Carroll SSD
Gibson Co. SD	TN School Deaf (W)
Hardeman Co.	Trenton
Hardin Co.	Union City
Haywood Co.	Weakley Co.
Henderson Co.	West Carroll SSD
Henry Co.	

Middle	
ESEA: Alisha Gilmore IDEA: Tracey Jones	
Alvin C York Institute	Lebanon SSD
Bedford Co.	Lewis Co.
Bledsoe Co.	Lincoln Co.
Cannon Co.	Macon Co.
Cheatham Co.	Manchester City
Clay Co.	Marshall Co.
Coffee Co.	Moore Co.
Cumberland Co.	Murfreesboro City
DeKalb Co.	Overton Co.
Dept. Children's Services	Perry Co.
Dept. of Correction	Pickett Co.
Dickson Co.	Smith Co.
Fayetteville City	Stewart Co.
Fentress Co.	TN Pub. Chart. Sch. Com.
Franklin Co.	TN School for the Blind
Franklin SSD	Trousdale Co.
Giles Co.	Tullahoma City
Hickman Co.	Van Buren Co.
Houston Co.	Warren Co.
Humphreys Co.	Wayne Co.
Jackson Co.	White Co.
Lawrence Co.	

East	
ESEA: Henry LaFollette IDEA: Melanie Lamberson	
Alcoa	Lenoir City
Anderson	Loudon Co.
Athens	Marion Co.
Bristol	Maryville
Campbell Co.	McMinn Co.
Carter Co.	Meigs Co.
Claiborne Co.	Monroe Co.
Cleveland	Morgan Co.
Clinton	Newport
Cocke Co.	Oak Ridge
Dayton City	Oneida
Elizabethton	Polk Co.
Etowah	Rhea Co.
Grainger Co.	Richard City
Greene Co.	Roane Co.
Greeneville	Rogersville
Grundy Co.	Scott Co.
Hancock Co.	Sequatchie Co.
Hawkins Co.	Sweetwater
Jefferson Co.	TN School Deaf (E)
Johnson City	Unicoi Co.
Johnson Co.	Union Co.
Kingsport	Washington Co.

20 LEAs with Largest Student Enrollment
ESEA: Heather Farley IDEA: Jamie Eldridge
ASD
Blount Co.
Bradley Co.
Davidson Co. (MNPS)
Hamblen Co.
Hamilton Co.
Knox Co.
Madison Co.
Maury Co.
Montgomery Co.
Putnam Co.
Robertson Co.
Rutherford Co.
Sevier Co.
Shelby Co.
Sullivan Co.
Sumner Co.
Tipton Co.
Williamson Co.
Wilson Co.

last updated: 08/31/2023

# Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://www.tn.gov/education)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov/education/rules-policies)
- **ePlan TDOE Resources** <https://eplan.tn.gov/>
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://www.tn.gov/comptroller); [Manuals \(tn.gov\)](https://www.tn.gov/comptroller/manuals)
- **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/legislation)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>
- **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/tn)

# 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](http://comptroller.tn.gov/hotline)**



# Round Table Discussions

# Please Share your Feedback:

<https://forms.office.com/r/LQszPJgHt0>





# Thank You!

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