

# Supplement, Not Supplant

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# Agenda

- Overview of Supplement, not Supplant (SNS)
- SNS for ESSA Programs
- Title I, Part A SNS Methodology
- Submission
- Initial Review-Part 1
- Monitoring – Part 2
- Resources





# Overview of Supplement, Not Supplant

# Supplement, Not Supplant

- A local education agency (LEA) may use program funds **only to supplement** (add to, increase, or enhance) and, to the extent practical, increase the level of funds that would, in the absence of federal funds, be made available from non-federal sources for the education of participating students (20 U.S.C. § 6321).
- In no case may an LEA use federal program funds to **supplant** (take the place of or replace) funds from non-federal sources.



# Presumptions of Supplanting

- The state education agency (SEA) or LEA used federal funds to provide services that the SEA or LEA was required to make available under other federal, state, or local laws.
- The SEA or LEA used federal funds to provide services that the SEA or LEA provided with nonfederal funds.
  - Note: Some federal grants, such as the English Language Acquisition grant, look at other federal funds in addition to non-federal funds (20 U.S.C. § 6825).
- The SEA or LEA used federal funds to provide services for participating children that the SEA or LEA provided with nonfederal funds for nonparticipating children.





# Presumptions of Supplanting

- **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 should 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.
  - *See* 20 U.S.C. § 6321 and 34 C.F.R. §§ 76.730-76.731.



# Supplement not Supplant (SNS) for ESSA Programs



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

- **The test for Title II, Part A (20 U.S.C. § 6601 et seq.) and Title IV, Part A ( 20 U.S.C. § 7101 et seq.) is an expense-by-expense measure.**
- 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 with non-federal funds (20 U.S.C. §§ 6632, 7120).



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

- **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 (PD) 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 supplanting violations exist, 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, Part A funds, but wants to use those funds for math intervention this year. If the district uses Title IV, Part 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, Part A requirements are met. For Title IV, Part A, supplanting applies only to replacing non-federal 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. The LEA must maintain documentation to support the budget cuts.



# SNS for Other Federal Programs

- SNS contains an additional layer for other programs:
  - Title III, Part A (20 U.S.C. § 6811 et seq.)
  - Title V, Part B (20 U.S.C. § 7341 et seq.)
- In addition to state and local funds, these programs also require that funds supplement other **federal** funds, not just state and local (20 U.S.C. §§ 6825, 7355a).



# Discussion

- An LEA utilized Title II, Part A funds to send school-level English Language Learner (ELL) teachers to the LEAD conference. This year, they want to utilize Title III, Part A. Is this supplanting?
  - Yes. Title III, Part A, considers other federal funds as a premise for supplanting.



# SNS Summary

<b>SNS Standard</b>	<b>Title I, Part A (20 U.S.C. § 6301 et seq.)</b>	<b>MEP Title I, Part C (20 U.S.C. § 6391 et seq.)</b>	<b>Title II, Part A (20 U.S.C. § 6601 et seq.)</b>	<b>Title III, Part A (20 U.S.C. § 6811 et seq.)</b>	<b>Title IV, Part A (20 U.S.C. § 7101 et seq.)</b>	<b>REAP Title V, Part B (20 U.S.C. § 7341 et seq.)</b>
State and Local Funds	ESSA Sec. 118(b) (20 U.S.C. § 6321)	ESSA Sec. 1304(c)(2) (20 U.S.C. § 6396)				
Non-Federal Funds			ESSA Sec. 2301 (20 U.S.C. § 6632)		ESSA Sec. 4110 (20 U.S.C. § 7120)	
Federal, State and Local Funds				ESSA Sec. 3115(g) (20 U.S.C. § 6825)		ESSA Sec. 5232 (20 U.S.C. § 7355a)







# **Title I, Part A Supplement, Not Supplant Methodology**

20 U.S.C. § 6321

# Title I, Part A SNS Methodology

- 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.



# Title I, Part A SNS Methodology

- 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 (20 U.S.C. § 6321(b)).
- 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.



# Title I, Part A SNS Methodology

- LEAs must describe in the methodology how the distribution of **state and local funds** to each school is neutrally determined.
- LEAs excluded from SNS methodology test:
  - Single-school LEAs
  - LEAs that contain only Title I schools
  - LEAs that have a *grade span* containing the following are excluded for that grade span only:
    - Only a single school
    - Only Non-Title I schools
    - Only Title I schools



# Title I, Part A SNS Methodology

- 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 LEA’s 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 and Initial Review

## Step 1



# Title I, Part A SNS Submission

- Every LEA receiving Title I funds will need to complete the Title I, Part A Supplement Not Supplant instrument in ePlan> Data and Information> Title I, Part A Supplement Not Supplant.
  - LEA will upload the methodology if not fully exempt.
  - If exempt, the LEA will indicate the appropriate exemption.

**Exemption Category**

\* LEAs that meet certain conditions are exempt from providing Title I, Part A Supplement Not Supplant Methodology. Check the appropriate exemption category below.

- The LEA has only **one school** and is exempt from the Title I, Part A - Supplement Not Supplant requirement.
- The LEA has only **Title I schools** and the LEA is exempt from the Title I, Part A - Supplement Not Supplant requirement.
- The LEA has a **grade span that contains only: a single school, non-Title I schools, or Title I schools** (i.e., no methodology is required for this grade span) - Please explain.
- Not exempt



# Title I, Part A SNS Initial Review, Step 1

- The purpose of the initial SNS review is to ensure the methodology includes the minimum components:
  - On district letterhead
  - School year
  - Names of schools
  - Student enrollment per school
  - Grade levels served
  - Student demographic data (if applicable)
  - Factors used to determine funding allocations, including whether there are differences by grade band
  - Assurance
  - Signature of director or designee
  - Date signed



# Types of Methodologies

- The SEA does not prescribe a specific methodology.
- An LEA may use a single methodology or variable/multiple methodologies based on grade band or school type.
- Methodology may be based on:
  - student enrollment,
  - student/teacher ratios,
  - student characteristics, or
  - combination of factors.



# Student Based Methodology

Category	Calculation	Result
Allocation per student	500 students x \$5,000	\$2,500,000
ED Allocation	150 students x \$500	\$75,000
ELL Allocation	100 students x \$500	\$50,000
SPED Allocation	75 students x \$1500	\$112,500
<b>Total</b>		<b>\$2,737,500</b>



# Staffing Based Methodology

- School personnel minimum
  - Principal(s)
  - Assistant principal(s)
  - Regular classroom teachers (includes all staff who provide direct instruction to students)
  - CTE teachers
  - EL teachers
  - Art, Music, and PE teachers
  - Nurses
  - Educational assistants
  - Guidance counselor(s)
  - Librarian(s)
  - All other instructional staff



# Other State and Local Allocations

- LEAs may allocate funds to schools, hold funds at the district level, or both.
  - Instructional supplies
  - Music supplies
  - Art supplies
  - Library books
  - Professional development
  - Technology equipment
  - District Staff



# State and Local Allocations

- School-level allocations must be supported with general ledger documentation.
- District-level allocations/activities must not take into consideration the school's Title I status.
- **The SNS methodology should include all school-level and district-level allocations.**





# SNS Monitoring

## Step 2

# Title I, Part A SNS Monitoring, Step 2

- Step two of the SNS review is completed during monitoring.
- In early fall, the Director of Local Finance will notify LEAs that will receive SNS monitoring.
- Recap:
  - The initial SNS review is conducted during the CFA season (April-June) to verify that all minimum required components are included.
  - The second SNS review is completed during monitoring to ensure that the approved methodology is being implemented.



# Title I, Part A SNS Monitoring, Step 2

- During SNS monitoring, two schools within one 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
  - General purpose (fund #141) payroll ledger





# Title I, Part A SNS Monitoring, Step 2

- The following items are needed to test school-level non-personnel allocations:
  - General ledger accounts
  - Spreadsheets (if applicable)
- The following items may be needed to test district-level allocations:
  - General ledger with budgeted and expended allocations
  - Documentation to support that the Title I status was not considered when activities/assignments were performed



# 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	
<b>Additional items in Methodology:</b>	<b>FTE Staff Listing</b>	<b>Payroll</b>					
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	K	<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	
<b>Additional items in Methodology:</b>	<b>FTE Staff Listing</b>	<b>Payroll</b>					
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. Based on the staffing review, there is an extra kindergarten teacher at Voluntary Elementary that exceeds the staffing ratio, and ABC Voluntary Elementary was not staffed with an extra teacher.
  - Possible resolutions: Hire an additional teacher at ABC Voluntary Elementary or move the kindergarten teacher to a different school or grade, or eliminate the position.
2. Based on the staffing review, the LEA has interventionists who are not included in their methodology.
  - Resolution: Add interventionist positions to the methodology.



# Title I, Part A SNS Monitoring, LEA Examples

3. Based on the staffing review, the staffing ratio listed in the methodology for educational assistants is not being followed.
  - 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. Based on the staffing review, the staffing ratio listed in the methodology for assistant principals is not being followed.
  - Possible resolutions: Revise the methodology to show two assistant principals per elementary school or eliminate the second 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.
- The SNS methodology is initially reviewed during the CFA season (April-June).
- The second SNS methodology review occurs during the monitoring process.



# SNS Resources

- [Title I, Part A Supplement, Not Supplant FAQ](#)
- [Supplement, Not Supplant Guidance](#)
- [Title III, Part A: Supplement, Not Supplant Guidance](#)



# TDOE Resources in ePlan

- TDOE Resources

- [-] 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 2024](#)
  - [TN Comptroller of the Treasury: Chart of Accounts](#)
  - [Federal Subfunds, Revenue Codes, and ALNs](#)
  - [State Revenue Code Listing](#)
  - [Local Finance Updates \(Newsletter\)](#)
  - [Career Ladder Overview](#)
  - [Equipment Inventory Template](#)
  - [FY24 Final Expenditure Report \(FER\) Deadlines](#)
  - [Local Finance Office Hours Link](#)
  - [Local Finance Consultant Map- 7.1.2024](#)



# Office Hours

- Local Finance holds office hours weekly on Tuesday mornings at 10-11 a.m. CT / 11 a.m. – 12 p.m. ET
  - The link to the Microsoft Teams meeting may be found [here](#) and in ePlan TDOE Resources under Fiscal – District Technical Assistance.
- ESSA/IDEA Office Hours are held weekly on Mondays at 12:00-1:00 p.m. CT.
  - Join on your computer or mobile app:  
[Click here to join the meeting](#)  
Or call in (audio only): (615) 270-9704  
Phone Conference ID: 184 439 008#



# ESSA Divisional Coordinator Contacts

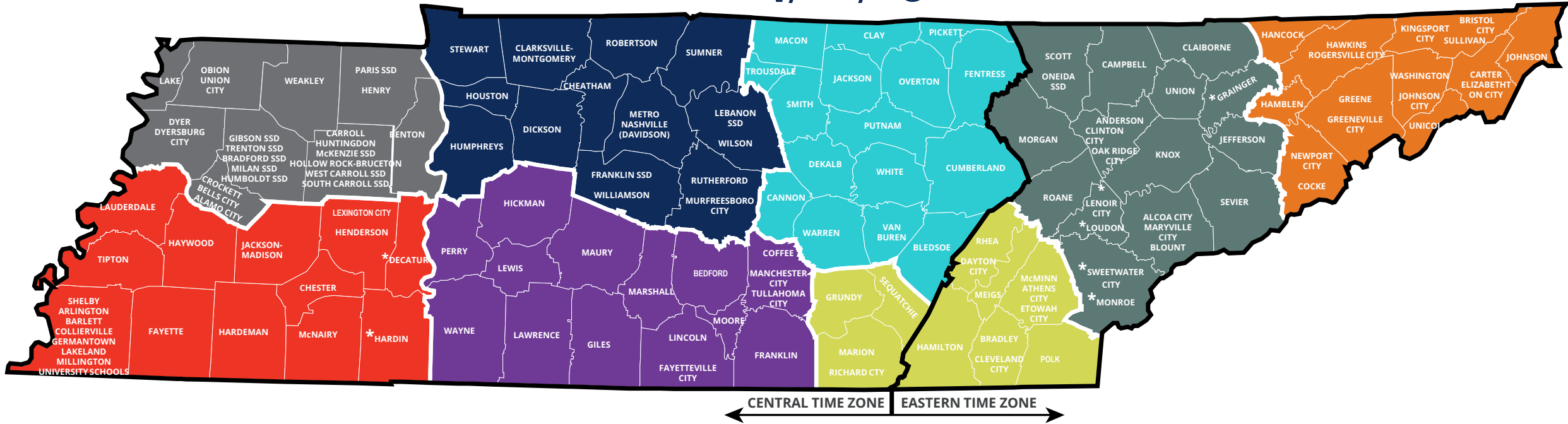
## ▪ ESEA Divisional Coordinators

- Director of ESEA Oversight: Heather Farley – [Heather.Farley@tn.gov](mailto:Heather.Farley@tn.gov)
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# Regional Finance Consultant District Map

As of 4/22/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis
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\*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 4/22/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Cindy Smith</b>	<b>Meribeth Carpenter</b>	<b>Rob Mynhier</b>	<b>Joshua Dehnz</b>	<b>Open Position</b>	<b>Taffe Bishop</b>	<b>Shelby Ownbey</b>	<b>Jill Lewis</b>
<a href="mailto:Cindy.Smith@tn.gov">Cindy.Smith@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:Joshua.Dehnz@tn.gov">Joshua.Dehnz@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.

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(629) 215-0412

(731) 571-4548

# Resources

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



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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)**



# Thank You!

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