Optimizing School Finance: Standardized Accounting, Effective Communication, and Professional Development

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Agenda

- Standardized System of Accounting and Reporting Manual
- Cost Centering Grants
- TISA TNShare Folder Access
- Federal Budget Resolution
- Local Finance Timelines
- Fiscal Results-Based Monitoring
- Local Finance Communication Highlights
- Local Finance Professional Development Opportunities
- Keeping ePlan User Roles Current
- Internal School Funds Manual
- School Support Organizations
- Resources

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Standardized System of Accounting and Reporting

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Standardized System of Accounting and Reporting

- The Commissioner of Education, in consultation with the Comptroller of the Treasury, shall develop, revise as necessary, and prescribe a standardized system of financial accounting and reporting for all local education agencies (LEAs).
  - T.C.A. § 49-3-316
  - Standardized System of Accounting and Reporting Manual
  - Updated annually, effective July 1
  - Consolidated list of all Tennessee Department of Education (department) approved accounts to be used for Final Expenditure Reporting

- Tip: When an account is not available in ePlan, check the Standardized System of Accounting and Reporting Manual to see if it is listed as an approved account.

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Request for New Accounts

- LEAs can request that accounts be added to the Standardized System of Accounting and Reporting Manual, which would then be added to the applicable ePlan funding application(s).
  - Email your requests to your regional finance consultant.
  - Requests reviewed and approved by the Director of Local Finance and/or the Assistant Commissioner of Federal Programs and Oversight.

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Object Code Reminders

195 Certified Substitute Teachers	198 Non-certified Substitute Teachers	Support Staff Substitutes
• Substitute teachers who have a license	• Substitute teachers who do not have a license *** Support staff substitutes are not charged here.**	• No separate account codes in COA • Charge to same line item as support staff position • Language to be included in ePlan budget narrative

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Discussion

Substitute Teachers

- Which substitutes are charged to object code 195 by your LEA?
- Which substitutes are charged to object code 198 by your LEA?

Contracts for Substitute Teachers

- 369 = Contracts for Substitute Teachers - Certified
- 370 = Contracts for Substitute Teachers – Non-certified
- Does your LEA distinguish substitute contract charges between these two codes?

Support Staff Substitutes

- What object code(s) are used by your LEA to account for substitutes working in support staff positions?

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Object Code Reminders

201 Social Security	212 Employer Medicare	217 Hybrid Stabilization
• No more than 6.2% of total salaries (26 U.S.C. § 3101(a)) • Does not include Medicare tax	• No more than 1.45% of total salaries (26 U.S.C. § 3101(b))	• Set up as an expense to charge at the time payroll is processed • Do not wait until the end of the year. • Not allowed in Fund 142 Federal Projects

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Object Code Reminders

196 In-Service Training	355 Travel	524 In-Service/Staff Development

• Stipends earned by in-service presenters who are employees
• **In-service/PD attendees' stipends charged to 189**
	• Mileage reimbursement, local travel
	  • School to school travel
	  • Travel to carry out administrative duties
	• Does not include travel associated with PD
	• Not for use in direct Instruction (71000) functions
		• All costs related to in-service and professional development (excluding salaries and benefits)
		  • Contracted presenters
		  • Facility rental
		  • Supplies and materials
		  • Registration fees
		  • Travel costs (mileage, meals, lodging, etc.)

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Object Code Reminders

524

In-Service/Staff Development

- All costs related to in-service and professional development (excluding salaries and benefits)
  - Contracted presenters
  - Facility rental
  - Supplies and materials
  - Registration fees
  - Travel costs (mileage, meals, lodging, etc.)

Do not use in 71000 functions

For use in Instructional Support Services (72000) functions:

- Regular Instruction PD= 72210 524
- Special Education PD = 72220 524
- Career and Technical Education PD = 72230 524

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Cost Centering Grants

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Cost Centering Grants

- All state-funded grants should be cost-centered in Fund 141 or 145.
- Federal grants not approved in ePlan should be cost-centered in Fund 141.
- Cost centering allows LEAs to easily track revenues and expenditures and produce grant-specific financial statements.
- State Grant Final Expenditure Reports (FERs)
  - FERs will be returned if financial statements are not specific to the grant.

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Coordinated School Health Funds

- Coordinated School Health funds rolled into the Tennessee Investment in Student Achievement (TISA) base beginning in FY24.
  - LEAs are no longer required to cost-center CSH funds but are encouraged to continue cost-centering them, to support better management and utilization of resources for these required activities.
- What is required for financial reporting?
  - LEAs are required to submit a CSH plan to TDOE each year. This plan must include:
    - How the LEA intends to spend funds for student health and wellness.
    - How the LEA currently addresses the health needs of students.
    - Who will serve as the school health coordinator.
- CSH requirements are found in the State Board of Education Coordinated School Health Program Policy (SBE Policy 4.204), T.C.A. § 49-1-1002, and T.C.A. § 49-1-1003.

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TISA TNShare Folder

Accessing TISA data, estimates, and calculations

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TISA TNShare Folder Contents

- All data related to TISA calculations are housed in the TISA TNShare Folder.
  - Student-level data used in calculations (first released by January)
    - Pulled on the first business day following the 15th of each month
  - TISA Monthly Projections beginning in February
  - Additional data files to assist districts with data verification
    - English Learners (EL) reconciliation
    - Economically Disadvantaged (ED) comparisons
    - Characteristics of Dyslexia (CoD) comparisons
    - Special education pre-K data for use in the State Special Education Preschool Grant
- LEAs should review data files in the TISA TNShare Folder regularly and promptly make any necessary corrections in their student information management system.

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TISA TNShare Folder Contents

- Other data folders that may be available in the TISA TNShare folder:
  - Outcomes
  - Fast-Growth Stipend
  - Charter True-up
- The $2,000 Teacher Bonus Eligibility Lists are being uploaded on the TNShare site in a new Local Finance folder.
- The TNShare site gives the department a secure way to share pertinent data with LEAs.

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TISA TNShare Folder Security

- TISA data includes students' personally identifiable information (PII) and cannot be emailed (*see* 20 U.S.C. § 1232g).
- There is limited access to the folder to ensure security.
- Three roles are granted access to the folder:
  - Director of Schools
  - EIS Director
  - Finance Director
- To gain access to the TISA TNShare folder, the user with an approved role must first acquire or maintain a Single Sign On (SSO) email.

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TISA TNShare Folder Access - SSO

- What is a Single Sign On (SSO)?
  - Single Sign On (SSO) is an advanced authentication technology that allows users to have a single ID and password combination to gain access to software systems provided by the state.
- How is a Single Sign On (SSO) obtained?
  - The department currently provisions (or authenticates) single sign accounts based on staff data at the district and school levels.
  - Contact your local District EIS Supervisor for assistance.
  - Further assistance or questions regarding obtaining an SSO account should be forwarded to the District Technology Service Desk at: DT.Support@tn.gov or (800) 495-4154.

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TISA TNShare Folder Access - SSO

- Your Single Sign On (SSO) account username will be in the form of an email.
  - The email will end in @tneducation.net.
  - For users who are unaware of their password, click the forgot password link or use the Self-Service Password Reset instructions.
  - Additional SSO Resources

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TISA TNShare Folder Access- Next Step

- Once you have the SSO account, you are ready for the next step:
  - Let your EIS Supervisor know you need access to the TNShare folder.
  - EIS Supervisor will:
    - Submit an Application Access Form on your behalf.
      - Stating in the justification portion of the application that the user needs TNShare > TISA Access.
    - Email the completed form to DT.Support@tn.gov your SSO email and request access to the TISA TNShare Folder.
  - When access is granted, the user will receive an email with a link to the TNShare folder.
  - This process may take up to three days to complete.

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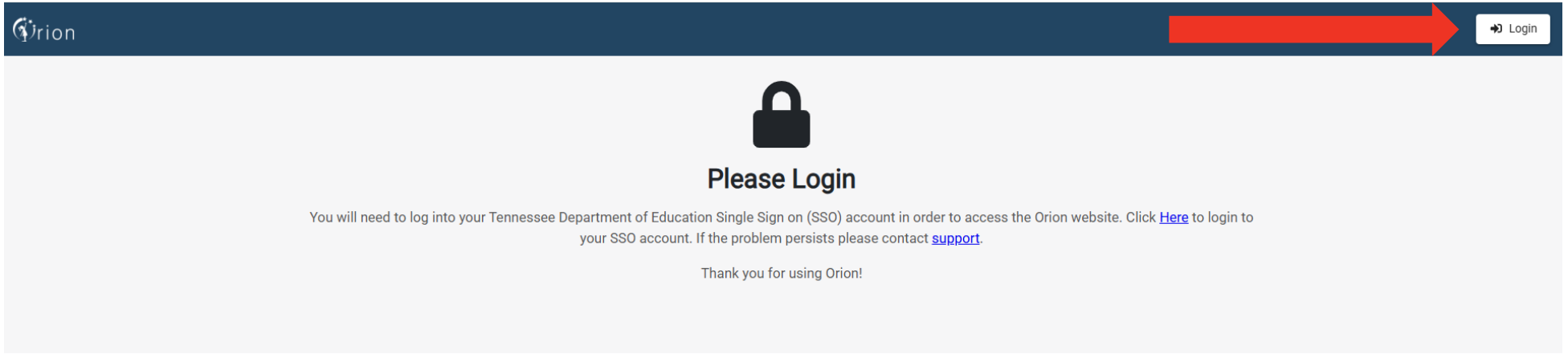
Finding the TISA TNShare Folder

- Now that you have your SSO account and have obtained access to the folder, where do you find it?
- **Step 1**: Go to Orion and login to your SSO account.
  - https://orion.tneducation.net



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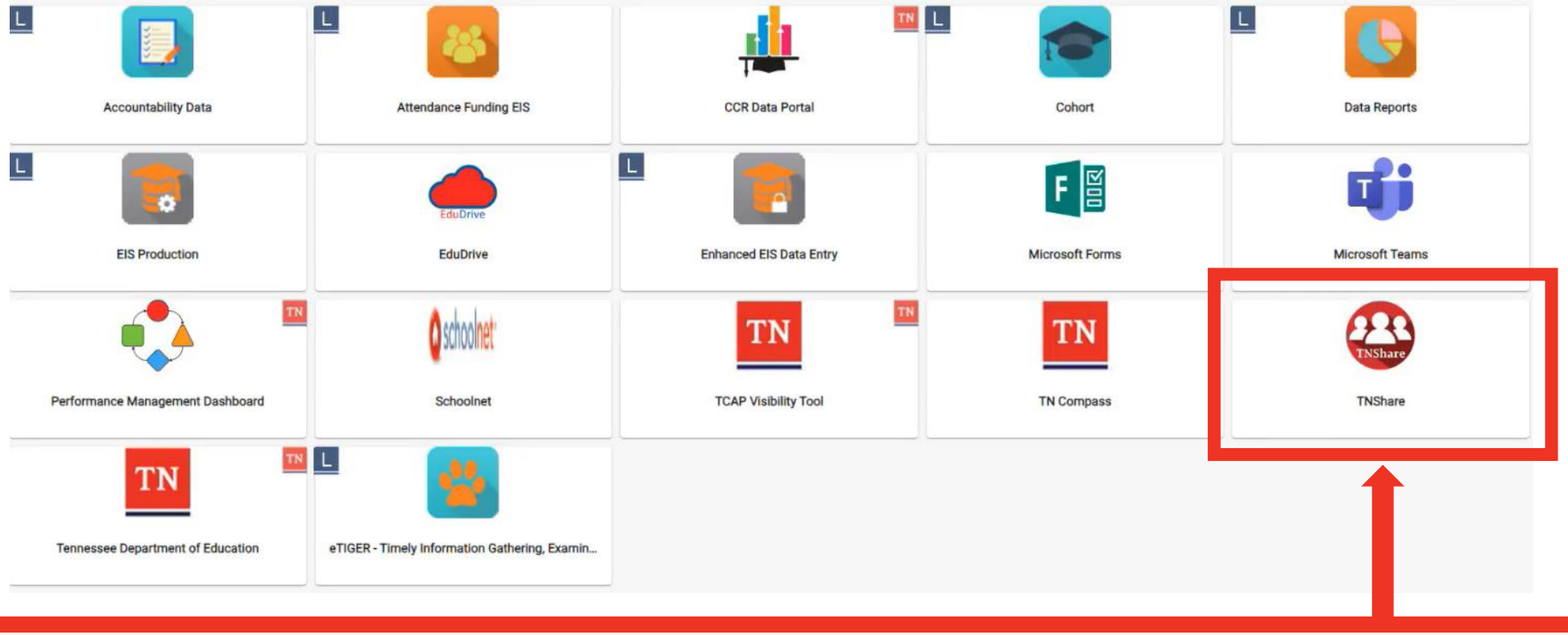
Finding the TISA TNShare Folder

- **Step 2:** Click on the ***TNShare*** tile from your application launcher page.



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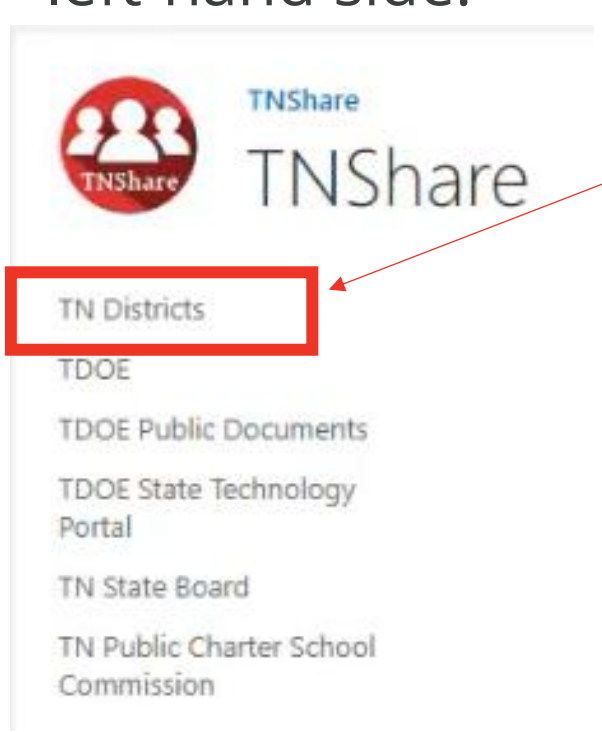
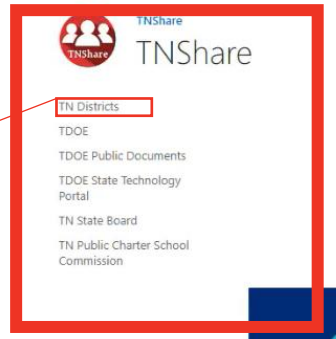
Finding the TISA TNShare Folder

- **Step 3:** From the TNShare Homepage, click ***TN Districts*** on the left-hand side.





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Finding the TISA TNShare Folder

- **Step 4:** Click the year that you want to review. For current year TISA Data, click ***2024-2025 Documents***. SY 2024-25 data determines the FY26 TISA allocation.

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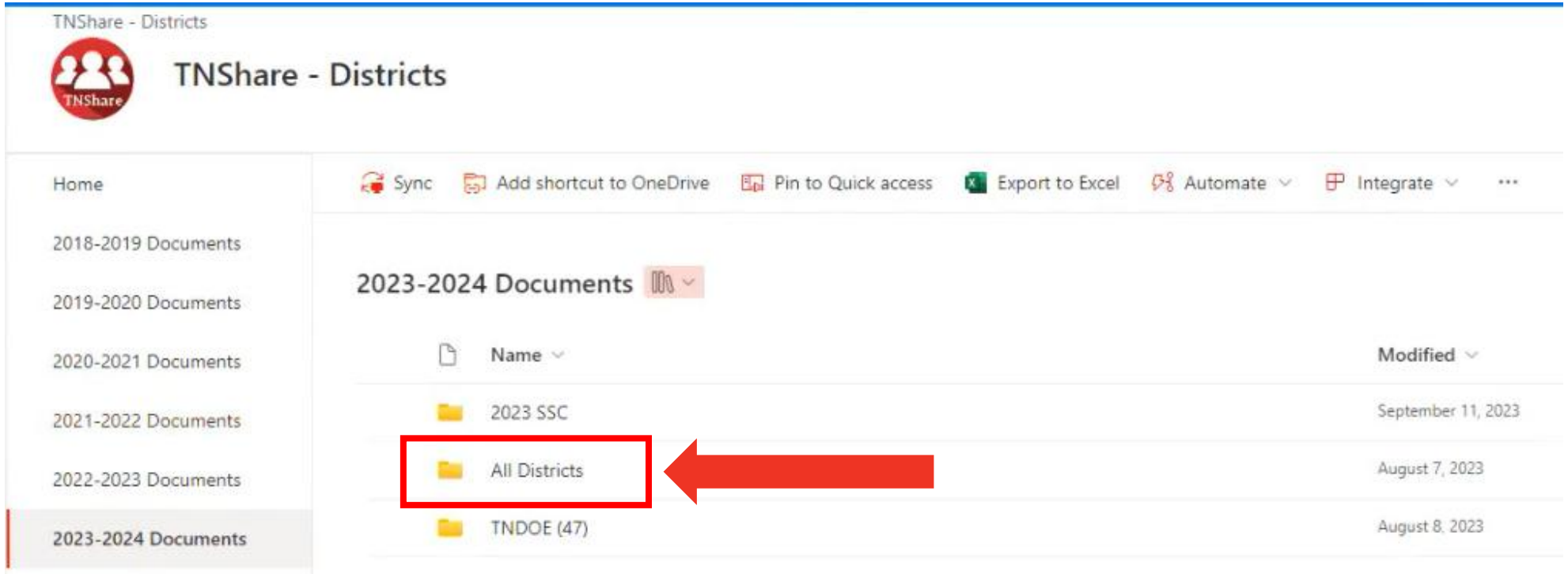
Finding the TISA TNShare Folder

- **Step 5:** Click ***ALL Districts***



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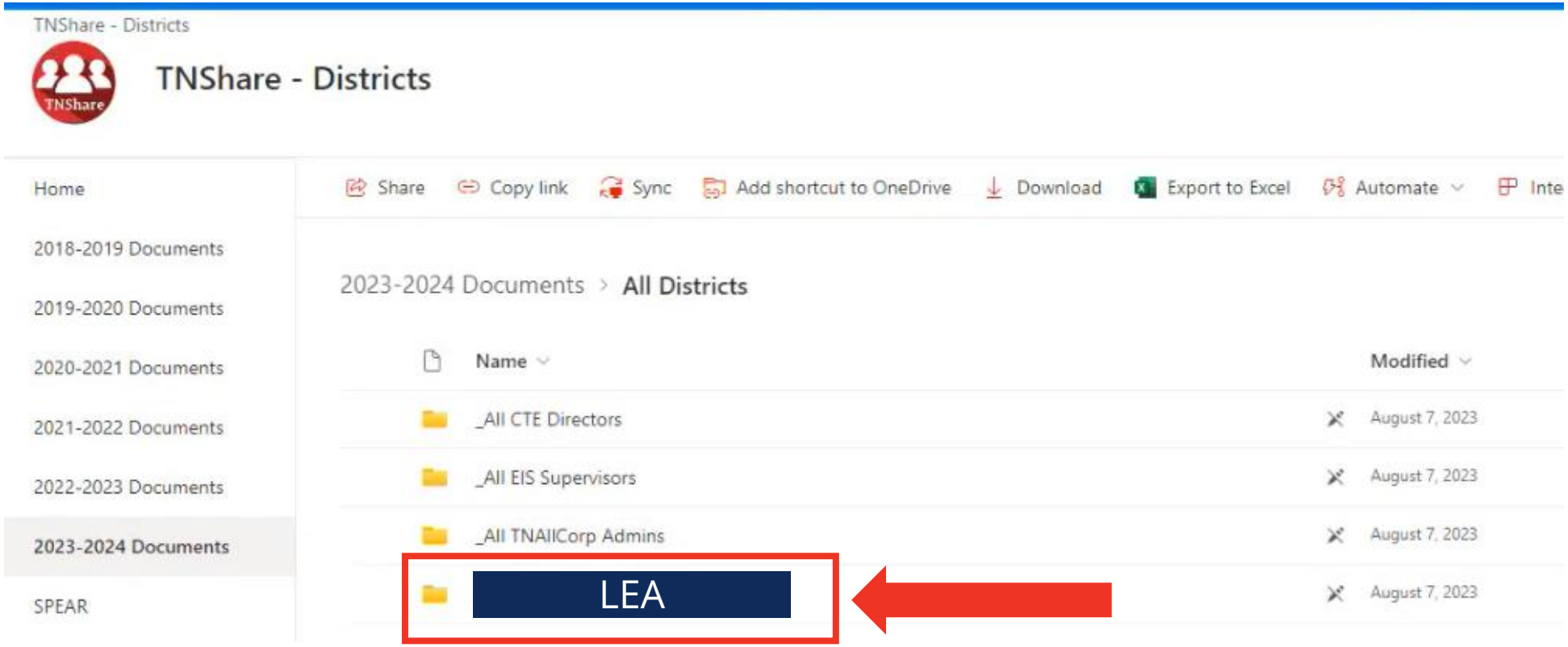
Finding the TISA TNShare Folder

- **Step 6:** Click ***LEA NAME***



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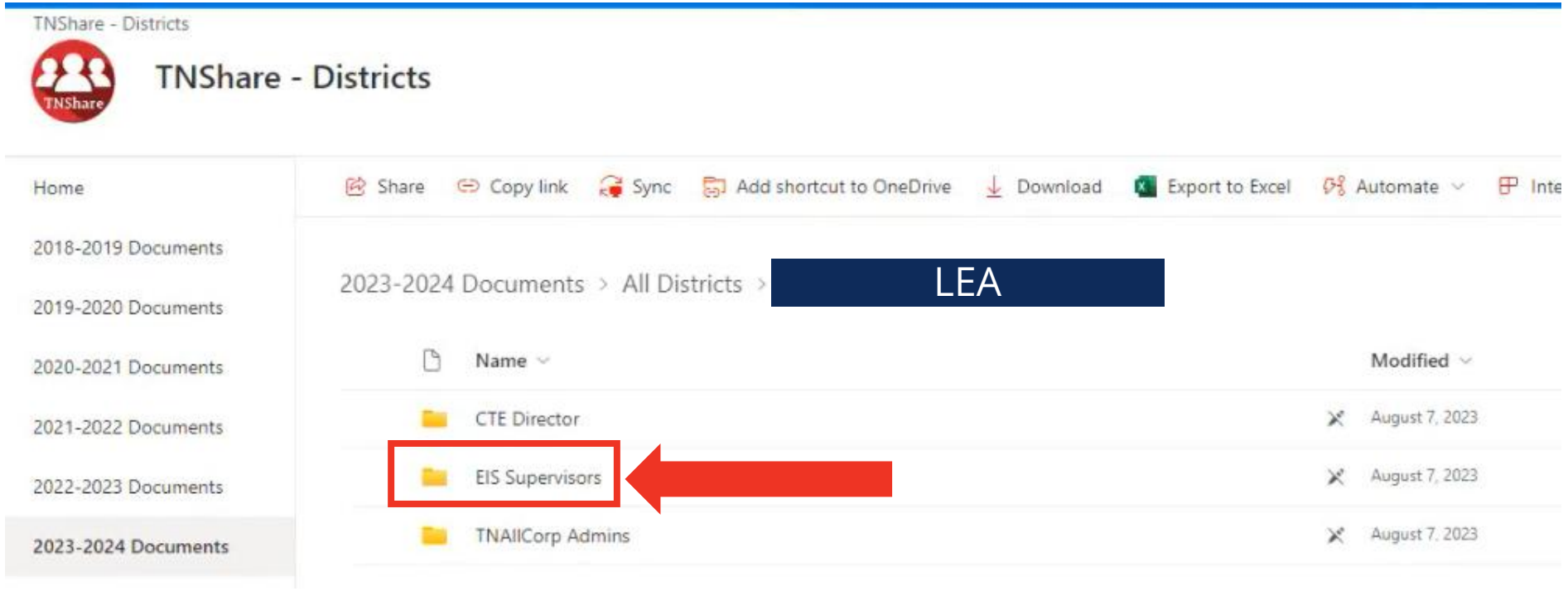
Finding the TISA TNShare Folder

- **Step 7:** Click ***EIS Supervisors***



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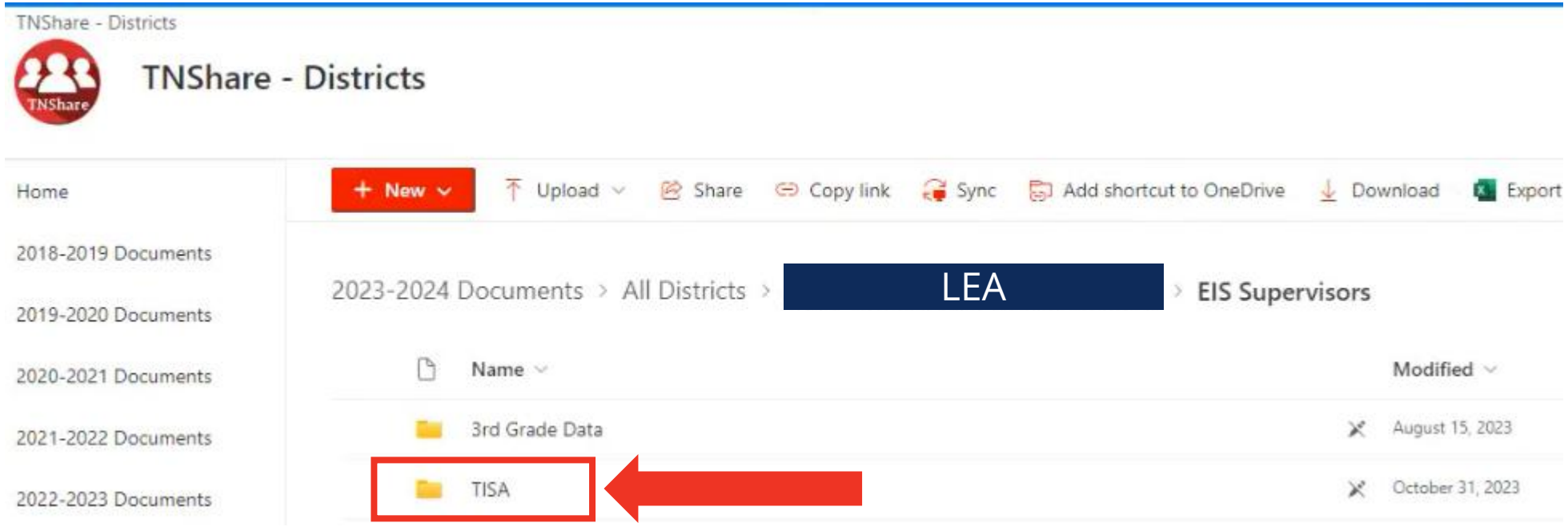
Finding the TISA TNShare Folder

- **Step 8:** Click ***TISA***



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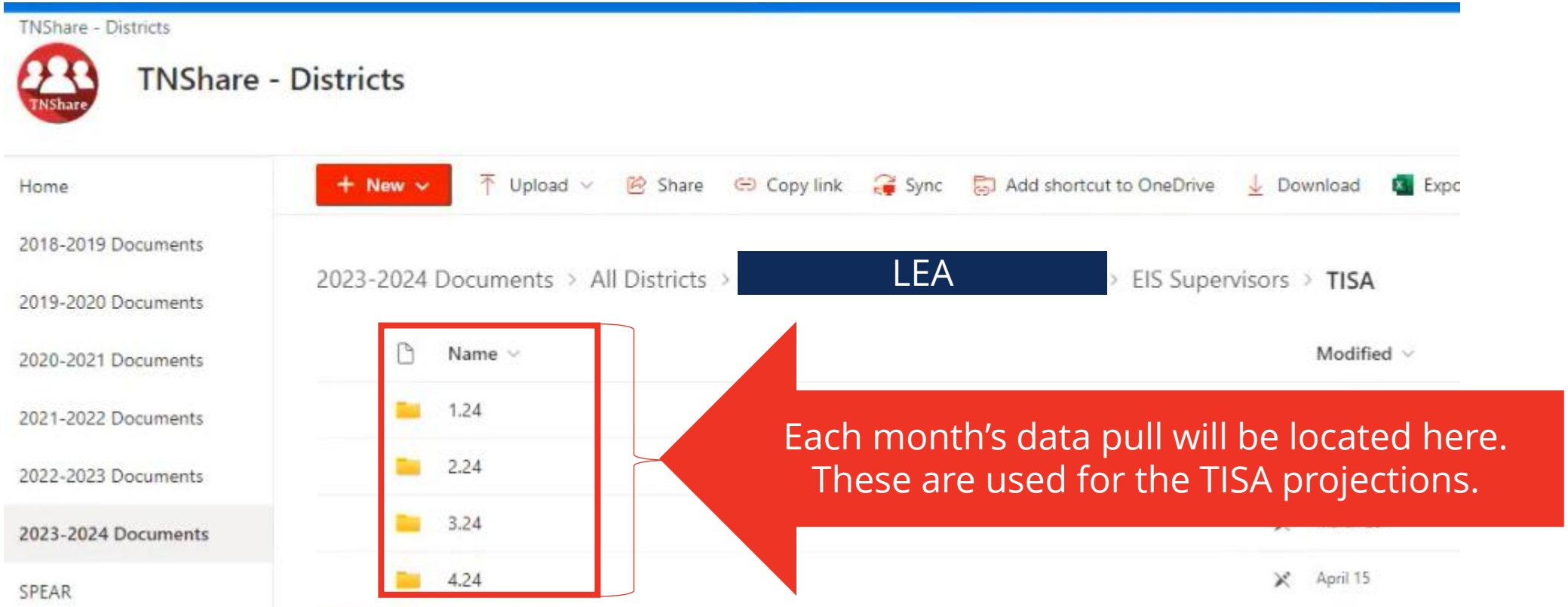
Finding the TISA TNShare Folder

- **Step 9:** Click on the desired ***Month.Year*** to view each data pull from EIS.



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TISA TNShare Folder- Help

Contact:

- For assistance accessing the folders within TNShare, contact DT.Support@tn.gov.
- For questions regarding TISA data and calculations within the folder, contact TNedu.Funding@tn.gov.

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Federal Budget Resolution

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Federal Budget Resolution

- According to the Tennessee Comptroller of the Treasury, local legislative bodies have the option to approve a resolution stating:

- Approval of this resolution by the school board and local funding body would dismiss further local approval requirements for federal budgets and federal budget revisions already approved by the Tennessee Department of Education.

"BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the Fund by the Tennessee Department of Education."

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Federal Budget Resolution

- If you do pass this resolution, it is important to look and see what policies and/or procedures this may impact and update them accordingly.

Monitoring: **Review: Annually, in January**	Descriptor Term: **Line Item Transfer Authority**	Descriptor Code: **2.201**	Issued Date: **03/08/01**
		Rescinds:	Issued:

Central Office

Line-item transfers within major categories shall be made upon the recommendation of the director of schools and approval by the Board.

Transfer between major budget categories shall be made with the approval of the County Commission.[1]

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Federal Budget Resolution

- The Tennessee Comptroller's office has a County Appropriation Resolution Template for counties where this resolution can be found on page 7.
- For further information, please consult the Tennessee Comptroller of the Treasury or your local auditors.

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Local Finance Timeline

Milestone Tracker Resource

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Local Finance Process Timeline Q1

July

- TISA On-behalf Letters
- ALL FERs open
- TN Compass Year-End Experience Report
- TISA Final Payment (true-up from prior year)
- Parental Leave Q4 Opens
- Final Amended Budget

August

- Existing Educator Salary Survey Due
- Year-end close finalized

September

- State Special Education Expenditure Report Due (SSEER)

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Local Finance Process Timeline Q2

October

- FERs due by the 1st
- Level 3 Results-Based Monitoring Window Opens
- Dec. 1 Report Opens
- TISA Fast Growth Infrastructure Stipend Payment (as applicable)
- Parental Leave Q1 Opens

November

- Career Ladder payment
- Per Pupil Expenditure Report
- TASBO Conference
- TISA Fast Growth Stipend (as applicable)
- Salary Schedules Due

December

- TISA Outcomes Payment

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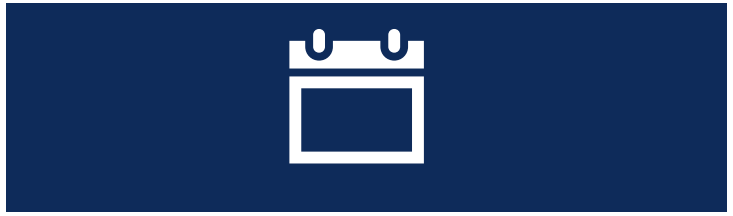
Local Finance Process Timeline Q3

January

- Legislative session begins
- Dec. 1 Report, including the Non-Licensed Personnel
- TISA Fast Growth Stipend (as applicable)
- Parental Leave Q2 Opens



February

- WFTEADA Notifications (Weighted Full-Time Equivalent Average Daily Attendance)
- TISA Estimate 1
- Annual Statistical Report released

March

- Verify Drivers Education enrollment data
- TISA Estimate 2
- TISA Fast Growth Stipend (as applicable)

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Local Finance Process Timeline Q4

April

- Indirect cost calculations verified in ePlan
- TISA Projection 3
- Title I, Part A SNS tool opens in ePlan
- Career Ladder payment
- Drivers Education payment
- Parental Leave Q3 Opens

May

- Annual Fiscal Conference
- TISA Projection 4
- Title I, Part A SNS methodology due
- Excess Cost calculations verified in ePlan
- TISA Fast Growth Stipend (as applicable)

June

- TISA Final Allocation Letter
- TISA Payment 75%
- LEA year-end close procedures initiated

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Fiscal Results-Based Monitoring Overview

Monitoring Levels and Risk Assessment

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Fiscal Results-Based Monitoring

- Annually, every LEA will go through one of the three levels of results-based monitoring (RBM) for Federal programs.
  - Level 1 RBM – Lowest level monitoring
  - Level 2 RBM – Moderate level monitoring
  - Level 3 RBM – Highest level monitoring
- The level of monitoring your LEA receives is determined by the level of risk assigned.
  - FY25 Results-Based Monitoring Risk Analysis Guide
- Points are assessed based on risk factors. More points may result in a higher level of monitoring.

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Level 1 RBM

- Agree/Disagree to questions throughout all sections of the instrument

Level 2 RBM

- Policies and procedures
- Travel authorization form and travel reimbursement form
- Time and effort documentation for Title I, A and IDEA, Part B
- Payroll distribution reports for all grants monitored
- Procurement sample
- Documentation to support indirect cost charges to all grants monitored
- A reimbursement request and all supporting documentation for all grants monitored
- Federal equipment lists
- Proof federal equipment was checked, and property records were reconciled
- Virtual interview

Level 3 RBM

- Travel reimbursement request samples
- Service contract and contact logs
- Statement of expenditures for all grants monitored
- Additional procurement samples
- SSEER and reconciliation
- Equipment disposal list
- Additional reimbursement requests and all supporting documentation for all grants monitored
- Written responses to questions on each section regarding processes and procedures
- Onsite interview
- Onsite equipment check

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Results-Based Monitoring- Risk Analysis

- The Results-Based Monitoring Risk Analysis is embedded in ePlan under the *Data and Information* tab for all LEAs to view.
- The department must:
  - conduct a risk analysis according to 2 C.F.R. §§ 200.303, 200.332;
  - evaluate each LEA's risk of non-compliance for purposes of determining appropriate monitoring; and
  - monitor LEAs to ensure compliance and performance goals are achieved.
- Monitoring must include review of financial and programmatic reports, ensuring corrective action, and issuing a management decision on audit findings.

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Common Fiscal Monitoring Findings

- Federal property records (inventory listings) not having all required elements (2 C.F.R. § 200.313(d)(1))
- Semi-annual certifications not dated in accordance with the calendar year or signed after the fact (2 C.F.R. § 200.430)
- Sole source letters used as the only means of justification for sole source purchasing (2 C.F.R. §§ 200.319-320)
- Travel pre-approval not documented, and reimbursement procedures do not clearly state the reimbursement methodology for lodging, food, and mileage (2 C.F.R. §§ 200.432, 200.474, and 200.475)

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Local Finance Communication Highlights

Newsletter, Employee Spotlight, and Office Hours

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Local Finance Newsletter Highlights

- The Local Finance Newsletter comes out at the beginning of each month.
- This is a great resource to access the latest news from the Division of Local Finance.
- We encourage all finance-related personnel to subscribe and read each issue.
- Past issues can be found in TDOE Resources> Fiscal-District Technical Assistance> Local Finance Updates (Newsletter).

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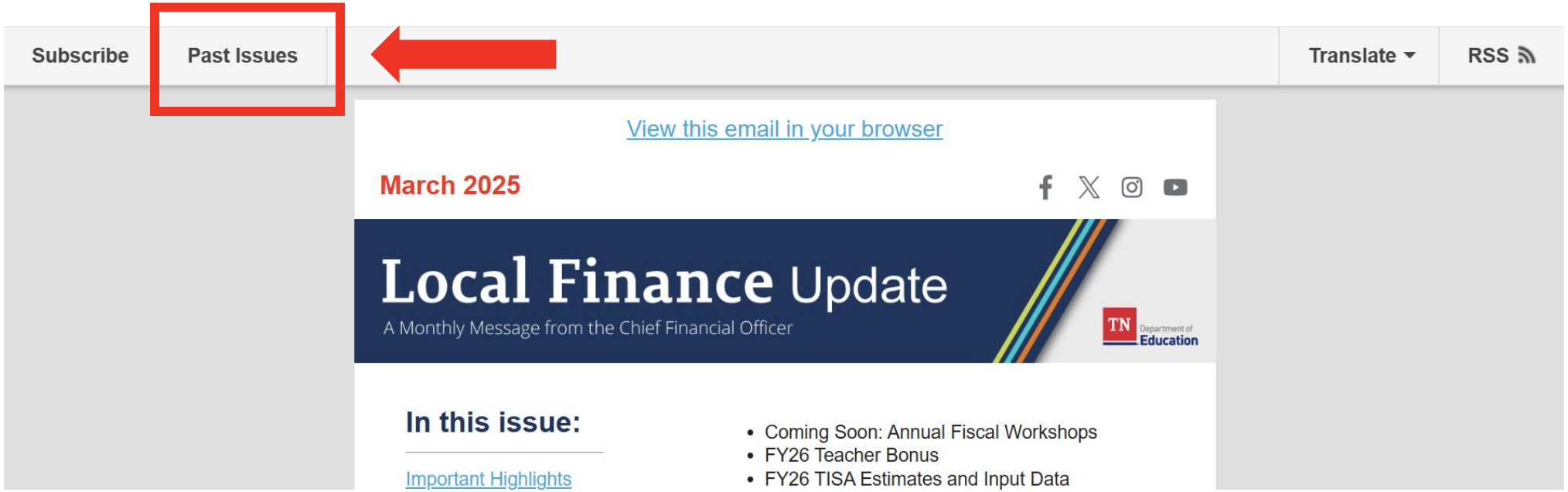
Local Finance Newsletter Highlights

- Past issues may also be accessed using the “Past Issues” feature located at the top left of the newsletter when you click “View this email in your browser.”



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Local Finance Newsletter Highlights

- Topics found in the newsletter:
  - Time-sensitive information about funding applications and reimbursement requests
  - TISA Updates
  - Payment Updates
  - New account codes
  - Financial reporting guidelines
  - Legislative updates
  - Parental leave updates
  - New technical assistance resources
  - Professional development opportunities
  - Notices of Special Office Hours
  - Upcoming processes and deadline reminders
  - Employee Spotlight

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Employee Spotlight

- We feature one LEA employee each month who has made an impact through their work in education finance.
- If you have an employee you would like to nominate for the LEA Employee Spotlight in the Local Finance Newsletter, you can do so by completing the following survey.
- This is a great way to show appreciation to your staff or colleagues.

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Local Finance Office Hours

- Local Finance office hours are held via Microsoft Teams each Tuesday morning at 10 a.m. CT/11 a.m. ET.

  Join via Microsoft Teams: Click HERE to join the meeting | Meeting ID: 277 919 328 244 | Passcode: no3zo7n5 Or Call in (Audio only): +1 (615) 270-9704 | Phone Conference ID: 744 037 755#

- This is an opportunity for districts to call in to hear current announcements and to ask questions about financial reporting, grants, FERs, TN Compass reporting, ePlan reimbursements, parental leave, current topics, and other fiscal matters.

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Special Office Hours Highlight

- Special Office Hours are held as needed to discuss pressing topics.
  - Send requests for special topics to your finance consultant.
- Examples of recently held Special Office Hours:
  - TISA and TN Pulse Data by Maryanne Durski and Jennifer Jordan
  - Parental Leave Tool and Updates by Shelby Ownbey
  - December 1 Reporting by Karen Justice
  - TISA Growth Payments and New CTE Direct Funding Amounts by Maryanne Durski and the Operations Data team.
  - TN Freedom Education Act Teacher Bonus by Maryanne Durski

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Local Finance Professional Development Opportunities

Technical Assistance, Special Office Hours, and Conferences Available

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Local Finance Professional Development Opportunities

- In addition to Special Office Hours, the Division of Local Finance offers in-person training opportunities.
  - Regional technical assistance meetings twice annually
  - Annual Fiscal Workshops
  - Special conferences
    - Example: 2025 February Fiscal Conference hosted by the department and presented by the Bruman Group
  - Department staff annually present sessions for LEAs at the TASBO conference

- When attending professional development, please complete the surveys to rate the training.
  - These help the department incorporate relevant topics into future training opportunities.

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Importance of Professional Development

- Fiscal professional development covers a variety of topics:
  - Common errors are addressed
  - Learn about changes or updates to processes
  - Stay informed on legislative updates
  - Gain awareness of key financial processes
  - Improve efficiency & accuracy
  - Networking & peer collaboration
  - Budget planning

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Keeping ePlan User Roles Current

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Keeping ePlan Contacts Current

- LEAs should keep application contacts and roles current in ePlan.
- The department uses this as a main form of communication.
- When staff turnover occurs, LEAs should update ePlan contacts and roles as soon as possible.
  - Internal control measure
  - Prevents delays in application approvals

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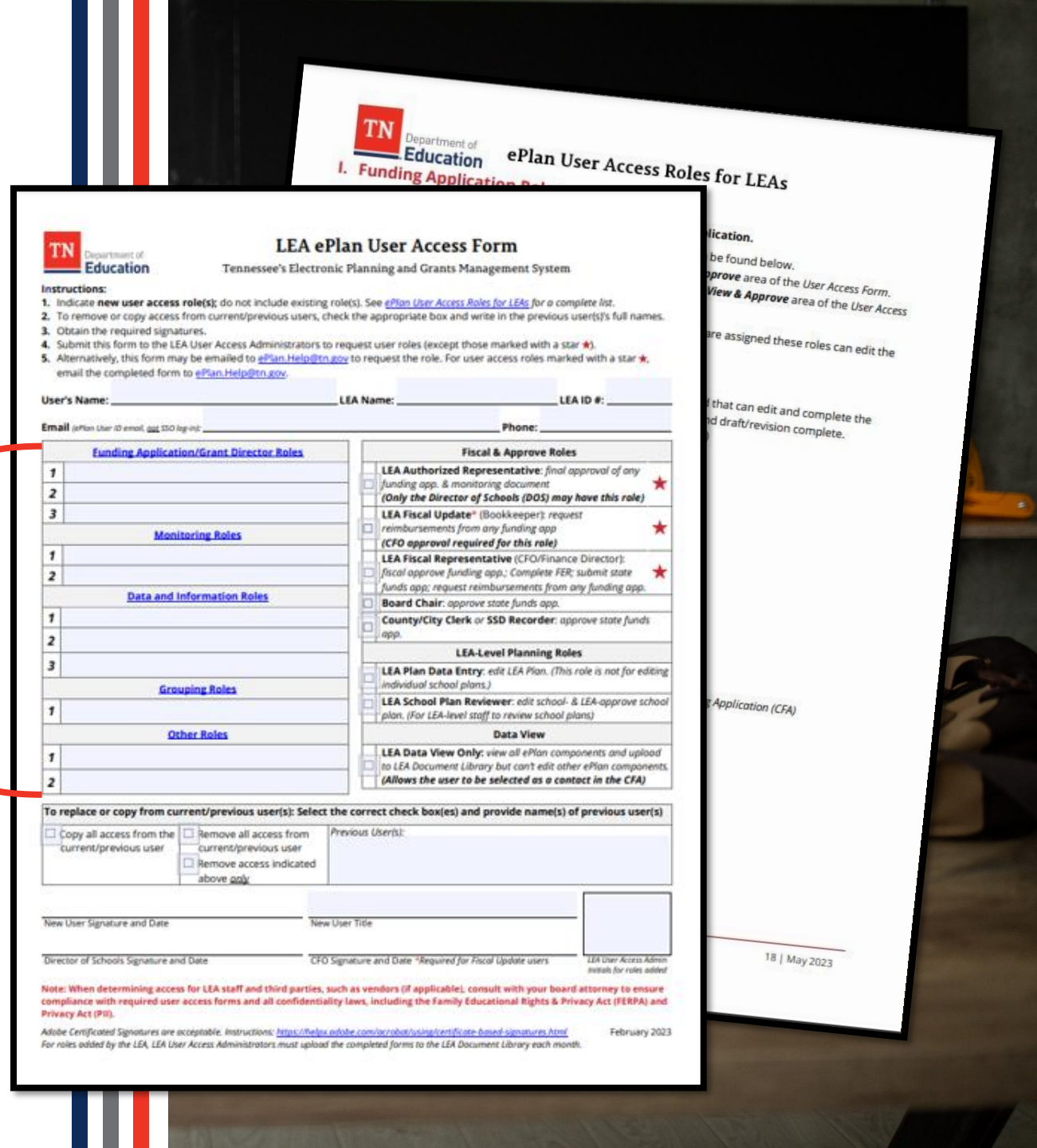
LEA User Access Administrator Role

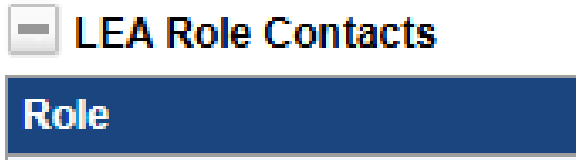
- Can assign **ALL** roles in ePlan except:
  - LEA Authorized Representative
  - LEA Fiscal Update
  - LEA Fiscal Representative
  - LEA User Access Admin Role
- The *User Access Administrator* can assign Parental Leave tool access.
- The blue sections with Roles are hyperlinks with a list of possible roles.



Locate LEA User Access Administrator

- Go to the ePlan *Address Book*

- Scroll down to the *LEA Role Contacts*



- Scroll to the bottom of the (alphabetized) list for ***U****ser Access Administrator* where the contact will be listed

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User Access Administrator Role

- The LEAs designee will still submit a User Access Form to make the role change or assignment in ePlan.
  - Instead of emailing the forms to ePlan.Help@tn.gov and waiting up to three days, the User Access Administrator can upload the form in the LEA Document Library.
  - The change will be reflected on the next sign-in.

- For the four roles User Access Administrator cannot assign, the User Access Form must be emailed to ePlan.Help@tn.gov.

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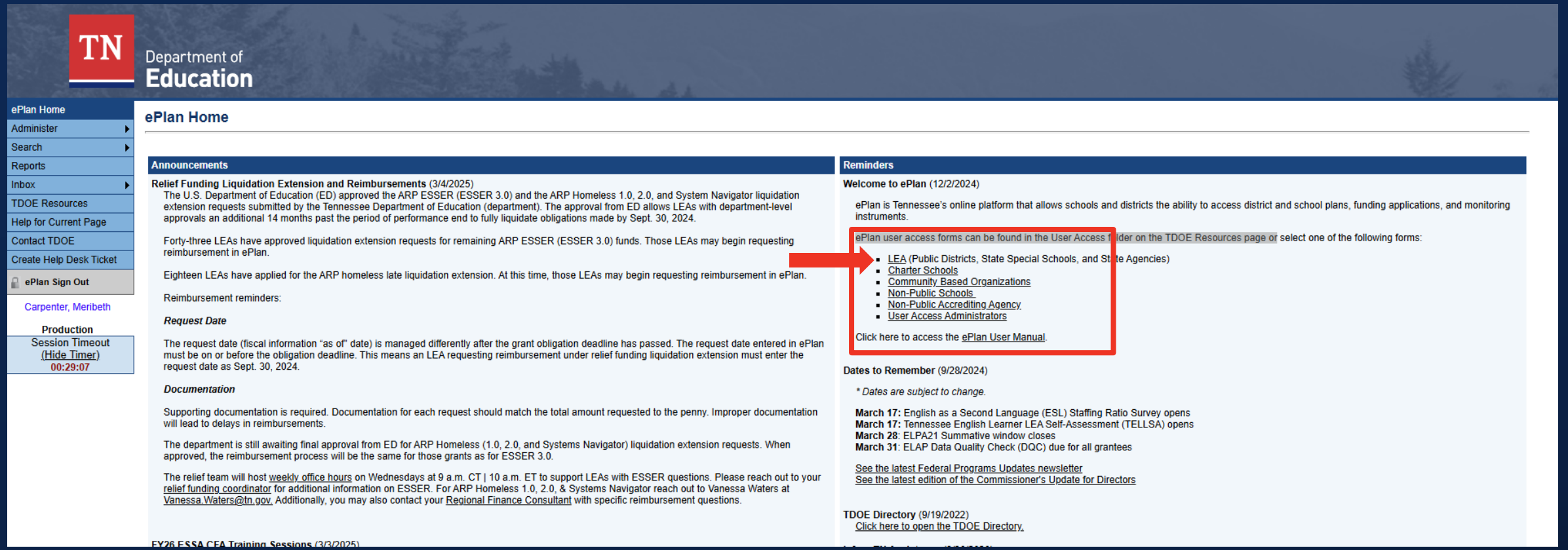
ePlan User Access Form

- ePlan User Access Forms can be found on ePlan Home page.



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ePlan Role and Address Book Resources

- Updating Contacts and the Address Book in ePlan
- LEA User Access Administrator Guide for ePlan
- User Access Role for LEAs
- Top 10 Tips Including Password Assistance
- Grant Director One Pager Tips

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Internal School Funds Manual and School Support Organizations

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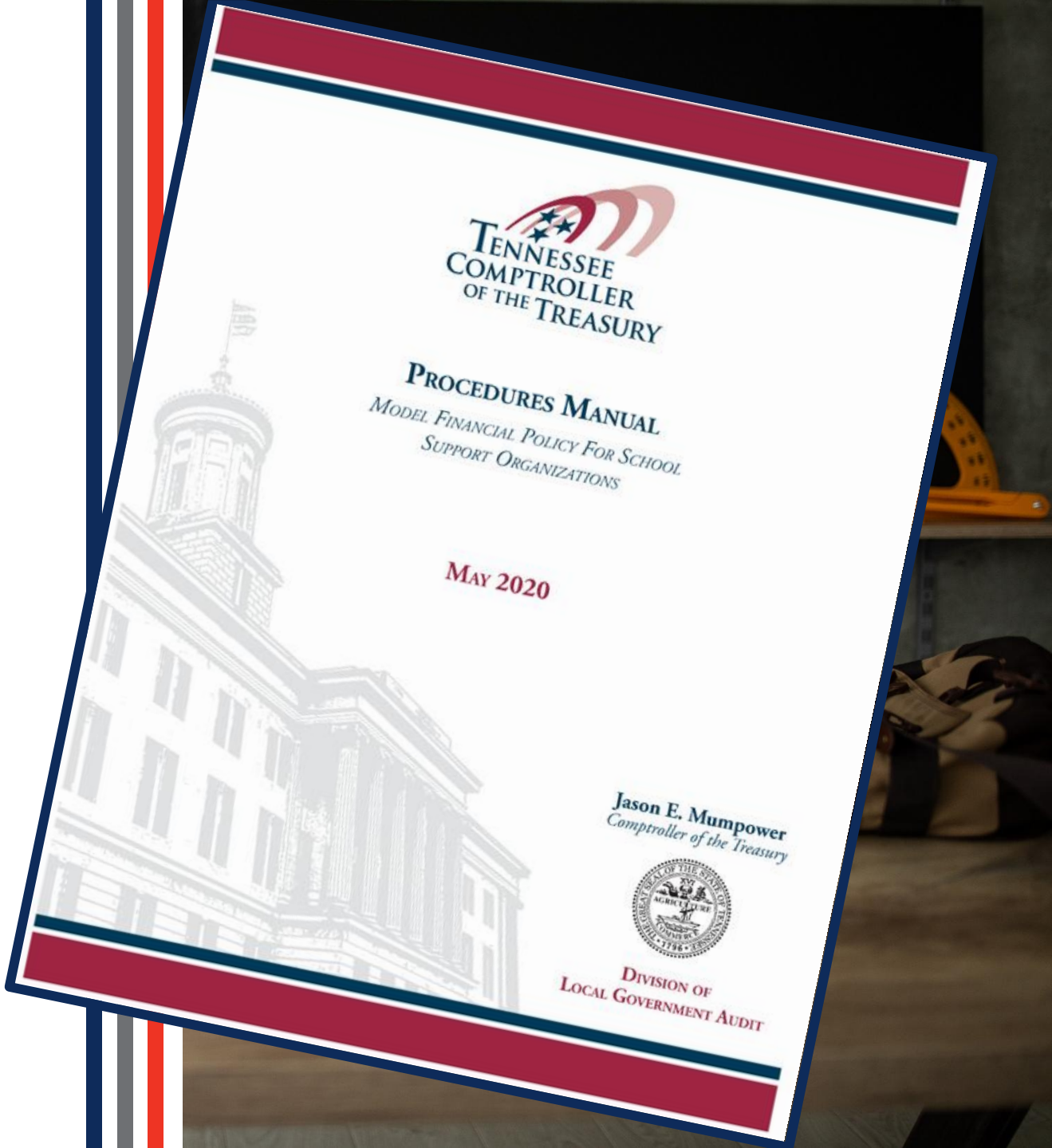
Internal School Funds Manual

- It is important that your school bookkeepers and administrators are trained on the Internal School Funds Manual
- Best Practices:
  - Provide minimum annual training to school-level finance and administration personnel.
  - Processes and procedures should be consistent across the LEA for fundraising and cash management.

School Support Organizations

- LEAs in Tennessee should follow their board policies and best practices when overseeing School Support Organizations (SSOs) to ensure compliance and financial transparency.



School Support Organization

- LEAs should foster positive relationships with SSOs while ensuring compliance with state laws and financial integrity.
  - Establish clear policies & procedures
  - Ensure proper oversight & accountability
  - Monitor fundraising & financial activities
  - Educate and communicate with SSOs
  - Enforce conflict of interest rules

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Round Table Discussion

With Coordinated School Health and Family Resource Center funding rolled into the TISA base:

1. Is your LEA continuing to use a cost center to track activities?

2. What impact, if any, did including the program funding in the TISA base have on the services provided?

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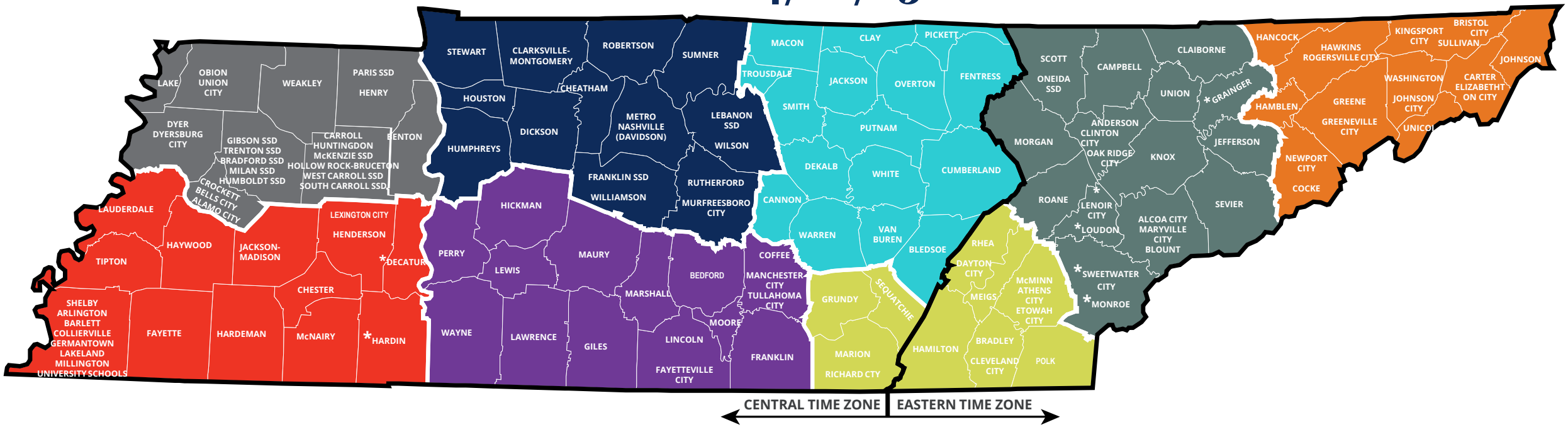
Regional Finance Consultant District Map

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
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Temporarily Assigned to Multiple Consultants+	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov

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

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Regional Finance Consultant District Assignment

As of 4/22/2025

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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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 Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD ⁺Hardin County	**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 County ⁺Decatur County ⁺Perry County	**Districts:** 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	**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 *Lenoir City *Loudon County *Monroe County *Sweetwater City ⁺Coffee County ⁺Franklin County ⁺Manchester City ⁺Tullahoma 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 ⁺Giles County ⁺Hickman County ⁺Marshall County ⁺Moore 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 ⁺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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- **Tennessee Department of Education** Education (tn.gov)
- **Tennessee State Board of Education** Rules, Policies and Guidance (tn.gov)
- **ePlan TDOE Resources** eplan.tn.gov/
- **Tennessee Comptroller of the Treasury** Comptroller of the Treasury - Comptroller.TN.gov; Manuals (tn.gov)
- **Tennessee Consolidated Retirement System (TCRS)** TCRS Overview and Self-Service
- **Tennessee General Assembly** Legislation - TN General Assembly
- **County Technical Assistance Service (CTAS) Record Retention** CTAS Department of Education Records
- **Electronic Code of Federal Regulations** eCFR: Home
- **Tennessee Code Annotated** Tennessee Code Unannotated – Free Public Access

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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

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Thank You!

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