

Finance Directors 101

Cindy Smith and Meribeth Carpenter

Regional Finance Consultants | Division of Local Finance



DISCLAIMER – Generative AI Tools

The State of Tennessee does not currently permit the use of Generative AI tools, such as Otter, in meetings hosted on state resources. Meetings with contractors, vendors, and subrecipients are not public meetings and may involve discussion of protected state data. Generative AI tools are not adequately regulated and are designed to train on data that is collected and may misrepresent data or release protected data to the general public. While the State supports your desire to maintain documentation of the meeting and what you learn, please respect our decision to safeguard information and do not attempt to use tools such as these. If you choose to use a tool such as this, the State will block that tool from the meeting.





Agenda

- Policies and Procedures
- Financial Management
- Budgets and Budget Amendments
- Maintenance of Effort and 3% Fund Balance Test
- Cash Management
- Federal Budget Resolution
- TISA and Accessing TISA TN Share Folder
- Local Finance Timeline
- Communication Highlights
- Professional Development Opportunities
- Keeping ePlan User Roles Current
- Internal School Funds Manual and School Support Organization Manual
- Tips from LEA Finance Directors

.....

Policies and Procedures

Policies and Procedures, What's the Difference?

- A **policy** is a guiding principle used to set direction in an organization.
 - Changes infrequently
 - Is broad and general
 - Generally adopted to help implement laws, rules, and regulations
- A **procedure** is a series of steps to be followed as a consistent and repetitive approach to implement a policy and/or accomplish an end-result.
 - May regularly change and improve
 - States specifically who, what, when, and how
 - Offers a detailed description of activities

Policies and Procedures

- Recipients and subrecipients must have documented policies and procedures that address the following:
 - **Internal Controls** (per 2 C.F.R. § 200.303(a), Tenn. Code Ann. § 9-18-102)
 - **Financial Management** (per 2 C.F.R. § 200.302(b)(6)-(7))
 - **Allowability of Costs** (per 2 C.F.R. § 200.302(b)(7))
 - **Budgets and Revisions** (per 2 C.F.R. § 200.308, Tenn. Code Ann. § 49-2-301)
 - **Cash Management** (per 2 C.F.R. § 200.302(b)(6), 2 C.F.R. § 200.305)
 - **Compensation-personnel** (per 2 C.F.R. § 200.430(g)(5))
 - **Compensation-fringe benefits** (per 2 C.F.R. § 200.431(b)(1), Tenn. Code Ann. §§ 49-5-701 through 49-5-811)

Policies and Procedures (continued)

- **Travel** (per 2 C.F.R. § 200.475)
 - **Equipment Management** (per 2 C.F.R. § 200.313)
 - **Procurement and Contracts** (per 2 C.F.R. § 200.317, 2 C.F.R. §§ 200.403-405, Tenn. Code Ann. § 49-2-203)
-
- During fiscal monitoring, the subrecipient must prove that they have and are following these policies and procedures.
 - [TN LEA UGG Policies and Procedures Template](#)

Financial Management

Financial Management

- It is the duty of the Department of Audit (comptroller of the treasury) to prescribe a uniform system of bookkeeping for officials to adopt and use. (Tenn. Code Ann. § 9-2-102(a))
 - [Chart of Accounts](#)
- 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). (Tenn. Code Ann. § 49-3-316)
 - [Standardized System of Accounting and Reporting](#)

Financial Management

- The financial management system of each recipient and subrecipient must provide for:
 - identification, in its accounts, of all Federal awards received and expended;
 - accurate, current, and complete disclosure of the financial results of each Federal award or program; and
 - comparison of expenditures with budget amounts for each Federal award.
- During federal monitoring, the Tennessee Department of Education (department) will ask for current budget reports from your accounting system and compare these to the most recently approved budgets in ePlan. (2 C.F.R. § 200.302)

Financial Management

- Review financial reports at least monthly.
 - Statement of Revenues, Statement of Expenditures, Trial Balance
 - Look for revenues and expenditures posted to unbudgeted accounts.
 - Look for overspent accounts and anomalies.
- Ensure that program directors have access to financial reports for their programs/grants.
- Manage books regularly throughout the year so year-end is not overwhelming.
- Balance to trustee or bank monthly.
- It is the duty of all local governments to close their official accounting records and them available for audit no later than two (2) months after the close of their fiscal year. (Tenn. Code Ann. § 9-2-102(b))

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.

Budgets and Budget Amendments

Budgets and Budget Amendments

- The director of schools and the chair of the local board of education shall prepare a budget according to the revenue estimates and revenue determinations made by the county legislative body. (Tenn. Code Ann. § 49-2-203(a)(9))
- Once approved by the school board, the budget is presented to the county legislative body. This should be no later than 45 days prior to the actual date the budget is scheduled for adoption.
- If the local fiscal body has not adopted a budget for the operation of the public schools by July 1 of any year, the school budget for the year just ended shall continue in effect until a new school budget has been approved.

Budgets and Budget Amendments

- Any continuing budget adopted by the local fiscal body shall not be valid beyond October 1 of the current fiscal year for purposes of the LEA's eligibility to receive state school funds.
- Local option budgeting laws and private acts that may be in effect in a county will affect the budgeting process.
- Know the budgeting law under which your county operates.

Budgets and Budget Amendments

- LEAs report their approved budgets to the department through the State Funds application in ePlan.
- Each LEA shall, within thirty (30) days after the beginning of each fiscal year, submit to the commissioner a complete and certified copy of its entire school budget for the current school year. (Tenn. Code Ann. § 49-3-316(a)(2) and SBE Rule 0520-01-02-.13(2)(a))
 - Submission may be delayed if the local fiscal body has not adopted a current-year budget.
 - The department may withhold TISA funds for LEAs who have not submitted an approved budget by October 1. (Tenn. Code Ann. § 49-3-353)

Budgets and Budget Amendments

- In general, revisions to federal and state grants are submitted via ePlan. Revisions shall be approved prior to the LEA obligating the funds.
- All requests for amendments to the school budgets shall be approved by the school board. (Tenn. Code Ann. § 5-9-407(a))
- Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the appropriate local legislative body. (Tenn. Code Ann. § 49-2-301(b)(1)(U)(ii))

Federal Budget Resolution

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 department.



***"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."***

Federal Budget Resolution

- If you do pass this resolution, it is important to review 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:

- 1 *Central Office*
- 2 Line-item transfers within major categories shall be made upon the recommendation of the director of
- 3 schools and approval by the Board.
- 4 Transfer between major budget categories shall be made with the approval of the County
- 5 Commission.¹

Federal Budget Resolution

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

Maintenance of Effort and 3% Fund Balance Test

Maintenance of Effort & 3% Fund Balance Tests

- Tests are included in the State Funds Application and must be met for budgets to be approved.

Sections

Maury County (600) Public District - FY 2023 - State Funds - Rev 0

Application Status: TDOE State Funds Director Approved

[View TDOE History Log](#)

[View Change Log](#)

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

All
<input type="checkbox"/> History Log
History Log
Create Comment
<input type="checkbox"/> Allocations
Allocations
<input type="checkbox"/> 141 - General Purpose
Revenue
Budget
Budget Overview
3% Fund Balance Test
Maintenance of Effort Test
Related Documents
Exportable Revenue Report
<input type="checkbox"/> 142 - Federal Funds



Maintenance of Effort

- Maintenance of effort (MOE) laws ensure that local funds budgeted for schools do not decrease as state funding for schools increases.
- If a local government fails to approve a budget that includes their required local contribution and maintenance of effort obligations by October 1, then the commissioner may withhold a portion of or all the state education finance funds the LEA is otherwise eligible to receive. (Tenn. Code Ann. § 49-3-314(c)(1))
- The required local contribution and maintenance of effort obligations are found on the TISA allocation memo and in the MOE test in ePlan.

Maintenance of Effort

- **Level 1 Test:** The district's total budgeted local revenues are not less than its budgeted local revenues from the previous year, excluding capital outlay and debt service.
- **Level 2 Test:** Triggered when Level 1 Test is not met due to declining enrollment. The district's budgeted per-pupil local revenues must not be less than their budgeted per-pupil revenues from the previous year.

Maintenance of Effort Exceptions

- If in any fiscal year, a local government appropriates funds for education for nonrecurring expenditures:
 - as evidenced by a **written agreement** with the LEA establishing the nonrecurring use of the funds, and
 - then such funds shall be excluded from the MOE funding requirement.
 - Before any such agreement takes effect, it must be reviewed by the department to ensure the nonrecurring nature of the expenditures.
- If the state reduces funding, then any local funds used to offset the funding reductions are not subject to MOE funding requirements.
- The MOE funding requirement does not apply to a newly created LEA in any county where the county and city schools are being combined for a period of three (3) years after the creation of the LEA. (Tenn. Code Ann. § 49-3-314(c)(2))

Maintenance of Effort Test

Maintenance of Effort Test

Maury County (600) Public District - FY 2023 - State Funds - Rev 1 - 141 - General Purpose

Save And Go To ▶

Show Unbudgeted Accounts

Account	Account Description	Budget 2022-2023	Amended Budget 2021-2022	Original Budget 2021-2022	AFR 2021-2022	Actual vs. Budget 2021-2022	2023 Budget vs. 2022 Budget
40110	Current Property Taxes	\$27,139,710.00	\$25,580,000.00	\$25,580,000.00	\$27,838,966.81	\$2,258,966.81	\$1,559,710.00
40120	Trustee's Collections - Prior Year	\$420,000.00	\$400,000.00	\$400,000.00	\$427,167.25	\$27,167.25	\$20,000.00
40125	Trustee's Collection - Bankruptcy	\$600.00	\$600.00	\$600.00	\$2,707.42	\$2,107.42	\$0.00
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$90,000.00	\$90,000.00	\$90,000.00	\$154,654.19	\$64,654.19	\$0.00
40140	Interest & Penalty	\$46,000.00	\$46,000.00	\$46,000.00	\$94,006.35	\$48,006.35	\$0.00
40150	Pickup Taxes	\$20,000.00	\$20,000.00	\$20,000.00	\$129,312.65	\$109,312.65	\$0.00
40210	Local Option Sales Tax	\$15,349,660.00	\$16,808,869.00	\$16,808,869.00	\$26,707,766.87	\$9,898,897.87	(\$1,459,209.00)
40275	Mixed Drink Tax	\$150,000.00	\$150,000.00	\$150,000.00	\$300,076.46	\$150,076.46	\$0.00
	Total County Taxes	\$43,215,970.00	\$43,095,469.00	\$43,095,469.00	\$55,654,658.00	\$12,559,189.00	\$120,501.00
41110	Marriage Licenses	\$4,000.00	\$4,000.00	\$4,000.00	\$7,590.50	\$3,590.50	\$0.00
44120	Lease/Rentals	\$140,000.00	\$260,500.00	\$260,500.00	\$196,282.25	(\$64,217.75)	(\$120,500.00)
	Total Local Revenue per School Records	\$43,359,970.00	\$43,359,969.00	\$43,359,969.00	\$55,858,530.75	\$12,498,561.75	\$1.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
+	Total Adjusted Local Revenue	\$43,359,970.00	\$43,359,969.00	\$43,359,969.00	\$55,858,530.75	\$12,498,561.75	\$1.00
	Local Match Adjustment	0.00					
	Revised Total Adjusted Local Revenue	\$43,359,970.00					
	Required Local Match	\$36,259,000.00					

Maintenance of Effort Test Met
Required Local Match Test Met

3% Fund Balance Test

- Tenn. Code Ann. § 49-3-352(c) provides that:
 - Fund balance remaining unexpended at the end of the fiscal year in the general fund of the LEA shall be carried forward into the subsequent fiscal year.
 - Fund balance shall be available to offset shortfalls of budgeted revenues or to meet unforeseen increases in operating expenses.
 - Any accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for any education purposes but must be recommended by the Board of Education prior to appropriation by the local legislative body.

3% Fund Balance Test

- Example 3% Fund Balance Test in ePlan

3% Fund Balance Test

Maury County (600) Public District - FY 2023 - State Funds - Rev 0 - 141 - General Purpose

Go To






1	Grand Total of Budgeted Expenditures - General Purpose School Fund	\$123,771,196.00	
2	(Less) Total Estimated Revenue and other Sources - General Purpose School Fund	<u>\$109,224,838.00</u>	
3	Difference		\$14,546,358.00
4			<u>\$0.00</u>
5	Beginning Fund Balance Budgeted for Any Education Purpose		<u>\$14,546,358.00</u>
6	Beginning Undesignated Fund Balance		\$24,884,015.17
7	Total Operating Expenditures	\$121,562,621.00	
8	3% of Total Operating Expenditures	x 3 %	<u>\$3,646,878.63</u>
9	Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$21,237,136.54</u>

Test Met

Cash Management

Cash Management

- Federal grants generally operate on a reimbursement basis.
- This may cause the Federal Projects Fund to operate with a cash deficit at various times throughout the fiscal year.
- Establish a regular schedule for requesting reimbursements. Best practice is at least monthly.

-  **Fiscal - District Technical Assistance**
 -  **Conference and Meeting Materials**
 -  **(NEW) Equipment Management**
 -  **(NEW) Manuals and Account Listings**
 -  **Non-Public School Security Grant**
 -  **Parental Leave**
 -  **State Salary Schedule**
 -  **(NEW) Templates - Federal Fiscal Compliance**
 -  **Templates - Uploading into ePlan**
 -  **(NEW) TISA Resources**
 -  **Year-end Close and Final Expenditure Reporting**
 -  [Local Finance Calendar 2025-2026](#)
 -  [Local Finance Updates \(Newsletter\)](#)
 -  [Local Finance Office Hours Link](#)
 -  [Local Finance Regional Consultant District Map 7.14.25](#)
 -  [Career Ladder Overview](#)
 -  [Per Pupil Expenditure Reporting_FAQ](#)
 -  [Reimbursement Request Overview](#)
 -  [Release of State Funds Form](#)
 -  [Residential and Day Treatment Facilities-Daily Rates FY25](#)
 -  [Resolution to Transfer to Federal Projects - Template](#) 
 -  [Returning Funds to the State](#)
 -  [Summer Learning Camp 2025 Allocation Summary](#)
 -  [TN Compass December 1 Report](#)
 -  [Worker Classification - Employee vs Independent Contractor](#)

Cash Management

- Government auditing standards consider a cash deficit in any fund to be a significant deficiency in internal control.
- Consider transferring funds from the General Purpose Schools Fund to the Federal Projects Fund for cash flow.
- Transfer of funds requires an approved resolution.

Reimbursement Requests

- Generally, reimbursement requests for federal and state grants are managed through ePlan.
- An LEA must be able to account for all funds that are received, obligated, and expended. (2 C.F.R. § 200.305(b)(9))
- Funds requested must be allowable (necessary, reasonable, and allocable) and approved in the funding application. (2 C.F.R. §§ 200.403-405)
- Requests shall be made regularly and timely.

Reimbursement Requests

- LEAs must maintain proper documentation for all reimbursement requests, even if it is not required to be uploaded to ePlan (*see* 2 C.F.R. § 200.334).
 - An approved reimbursement request in ePlan does not equate to approval of expenditures or backup documentation.
 - The department may not necessarily review all backup documentation for every reimbursement request prior to approval of the payment.

TISA and the TISA TNShare Folder

Accessing TISA data, estimates,
and calculations

Tennessee Investment in Student Achievement (TISA)

- TISA (Tennessee Investment in Student Achievement) is Tennessee's student-based public school funding formula, distributing state and local funds by weighting for student needs, district characteristics, and incentivizing outcomes.
 - Replaced the former BEP funding formula
 - TISA was implemented July 1, 2023
- Many TISA resources are available on the [department's website](#). Below are a few to note:
 - [TISA Rules](#)
 - [2025-26 TISA Guide](#)

TISA Payment Calendar

Month	Payment	Month	Payment
All payments are scheduled to pay on the 15 th of the month			
August	TISA Payment	February	TISA Payment
September	TISA Payment	March	TISA Payment TISA Fast-Growth Stipend
October	TISA Payment TISA Fast-Growth Stipend	April	TISA Payment
November	TISA Payment TISA Fast-Growth Stipend	May	TISA Payment TISA Fast-Growth Stipend
December	TISA Payment TISA Outcomes	June	TISA Payment (75%)
January	TISA Payment TISA Fast-Growth Stipend	July	TISA Final True-up Payment TISA Fast-Growth Stipend (True-Up)



TISA ADM and Estimate Overview

- The TISA formula uses Average Daily Membership (ADM) to calculate student counts for most funding elements.
- The TISA funding formula relies on the **prior year ADM** data to drive subsequent year allocations.
 - Example: 2025-26 ADM > Funds 2026-27 TISA Allocation
- Preliminary estimates begin in February of each year.
 - Final TISA estimate is sent in May
- Final TISA allocation letter is released in June.
- Details of the TISA calculation and ADM data driving the calculation are found in the TISA TN Share folder.

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
 - 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.

TISA TNShare Folder Contents

- Other data folders that may be available in the TISA TNShare folder:
 - Outcomes
 - Fast-Growth Stipend
 - Charter True-up
- The TNShare site gives the department a secure way to share pertinent data with LEAs.

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.

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 an 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.

TISA TNShare Folder Access - SSO

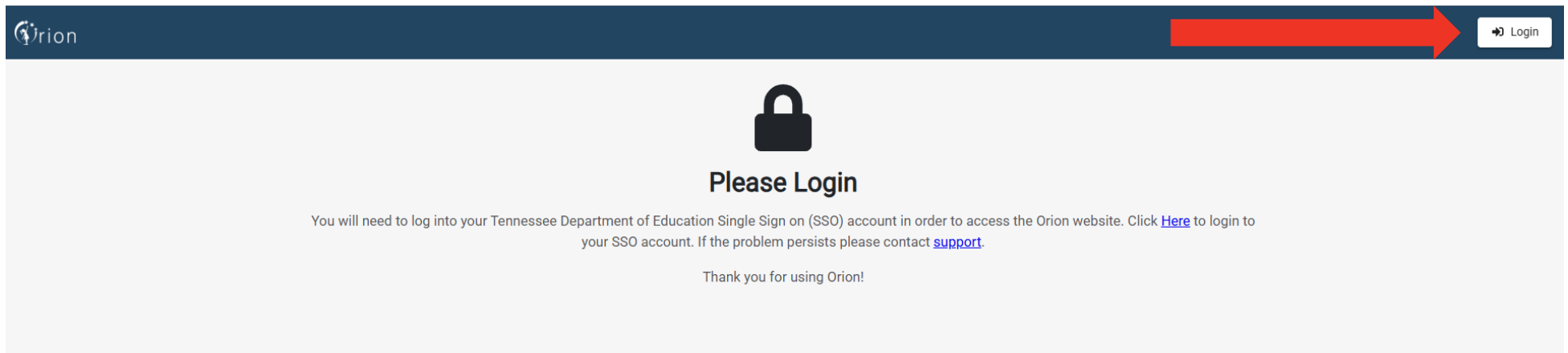
- Your SSO account username will be in the form of an email.
 - The email will end in @tneducation.net.
 - For users who are unaware of their password, click the forgot password link or use the [Self-Service Password Reset](#) instructions.
 - [Additional SSO Resources](#)

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 with 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.

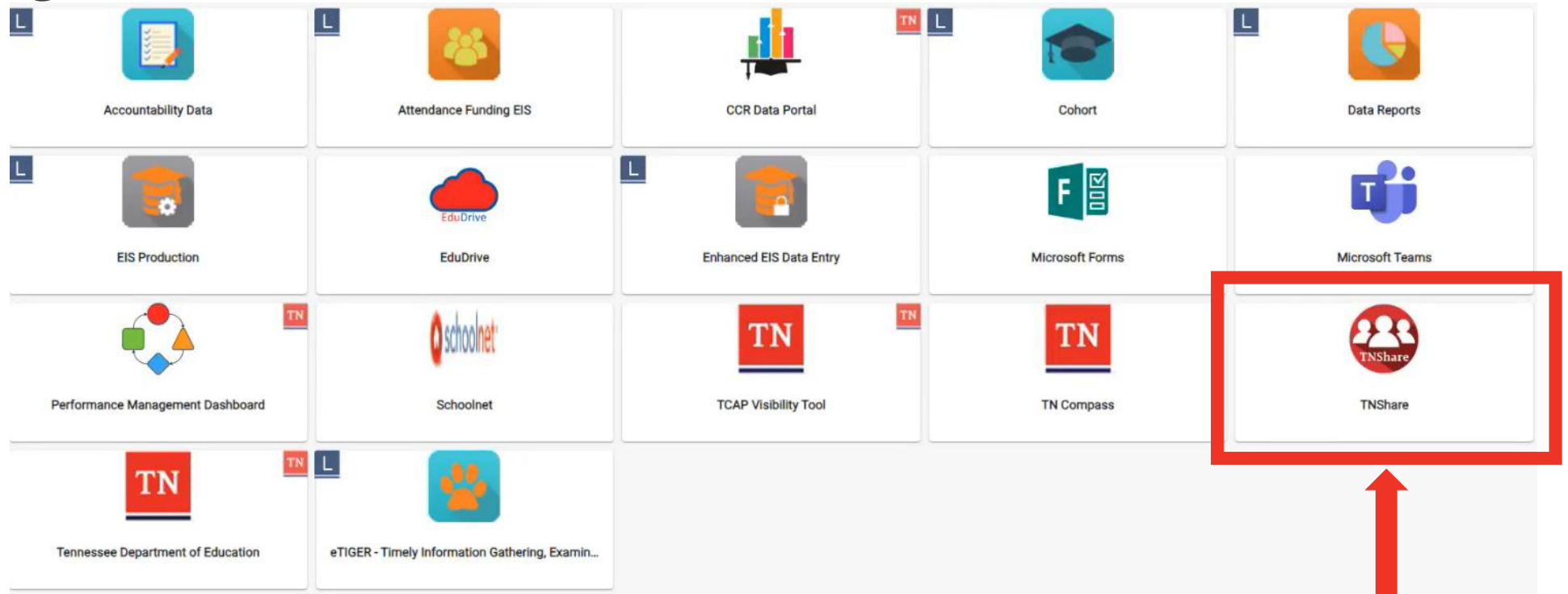
Finding the TISA TNShare Folder

- 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>



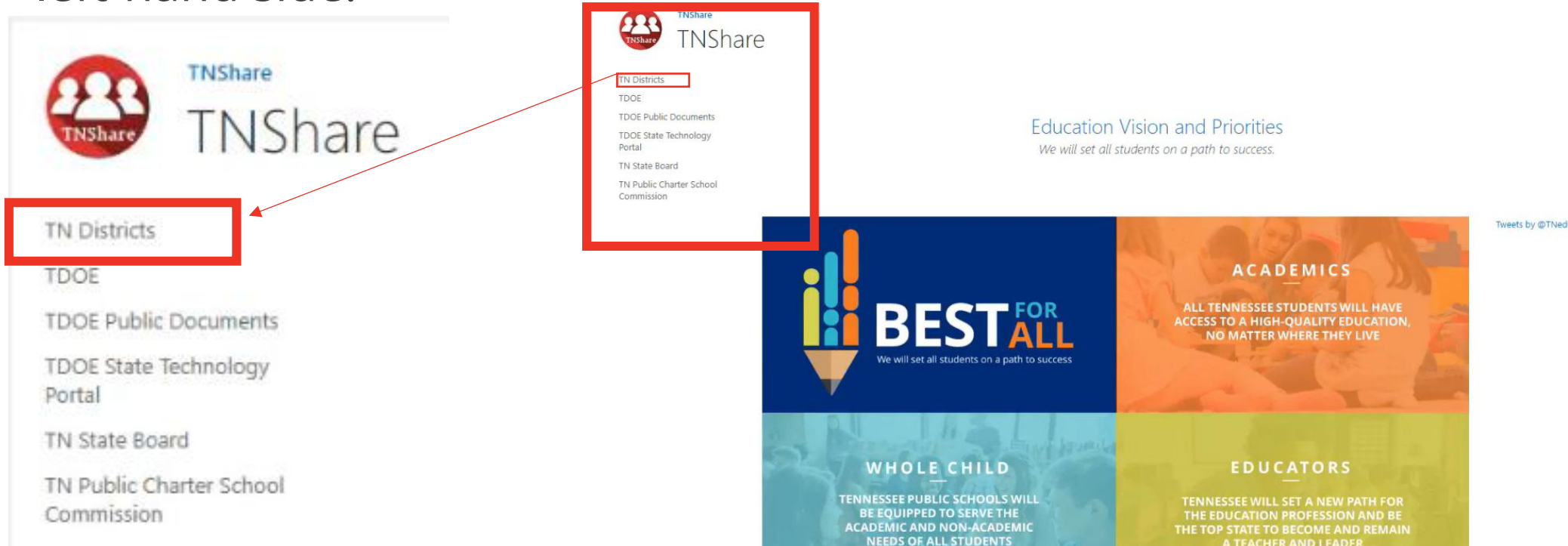
Finding the TISA TNShare Folder

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



Finding the TISA TNShare Folder

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



The screenshot shows the TNShare homepage. On the left, a sidebar contains a list of links: TN Districts, TDOE, TDOE Public Documents, TDOE State Technology Portal, TN State Board, and TN Public Charter School Commission. The 'TN Districts' link is highlighted with a red box. In the top navigation menu, also highlighted with a red box, are links for TNShare, TN Districts, TDOE, TDOE Public Documents, TDOE State Technology Portal, TN State Board, and TN Public Charter School Commission. A red arrow points from the 'TN Districts' link in the top menu to the 'TN Districts' link in the sidebar. To the right of the navigation menu, the text 'Education Vision and Priorities' is displayed above the slogan 'We will set all students on a path to success.' Below this, a large graphic features the 'BEST FOR ALL' logo and three pillars: ACADEMICS, WHOLE CHILD, and EDUCATORS, each with a corresponding statement about Tennessee's educational goals.

Education Vision and Priorities
We will set all students on a path to success.

BEST FOR ALL
We will set all students on a path to success

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

WHOLE CHILD
TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS

EDUCATORS
TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE TO BECOME AND REMAIN A TEACHER AND LEADER

Tweets by @TNed

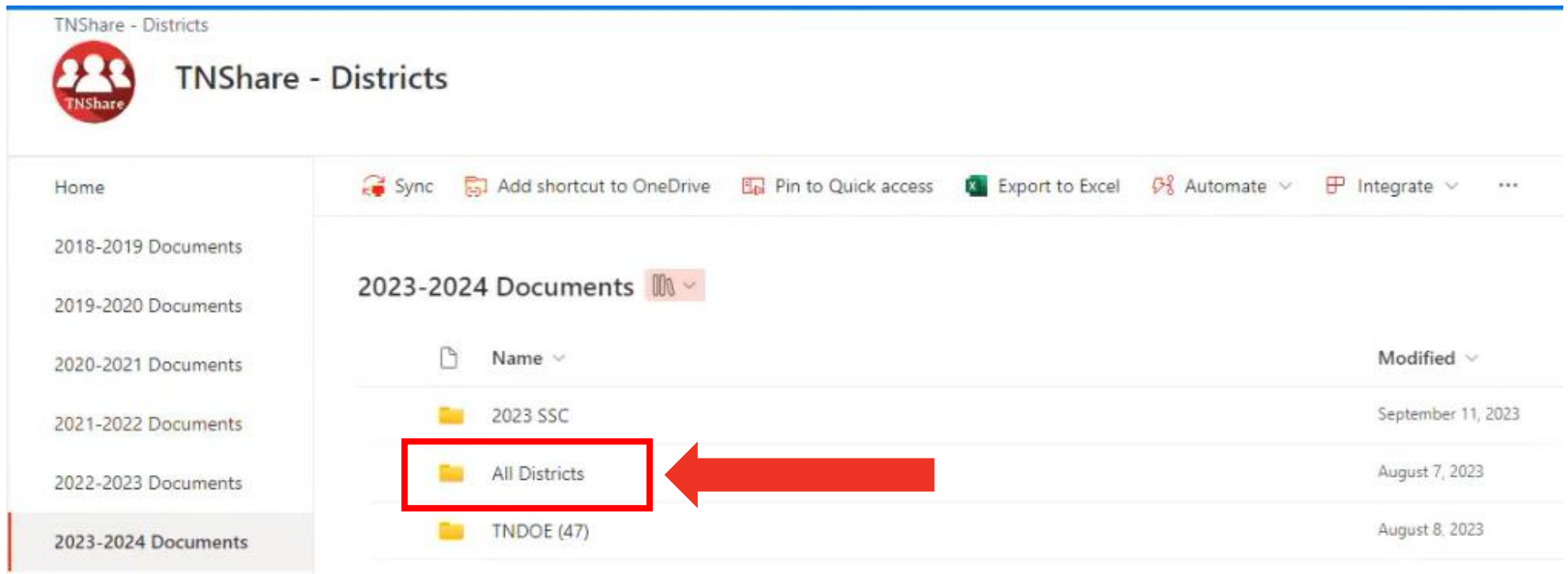
Finding the TISA TNShare Folder

- **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 FY 26 TISA allocation.



Finding the TISA TNShare Folder

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



The screenshot shows the TNShare - Districts interface. On the left is a navigation pane with links to Home, 2018-2019 Documents, 2019-2020 Documents, 2020-2021 Documents, 2021-2022 Documents, 2022-2023 Documents, and 2023-2024 Documents. The 2023-2024 Documents link is selected. The main area shows the '2023-2024 Documents' folder with a list of items. The items are:


Name	Modified
2023 SSC	September 11, 2023
All Districts	August 7, 2023
TNDOE (47)	August 8, 2023

A red box highlights the 'All Districts' folder, and a red arrow points to it from the right.

Finding the TISA TNShare Folder

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

TNShare - Districts

 TNShare - Districts

Home

2018-2019 Documents

2019-2020 Documents

2020-2021 Documents

2021-2022 Documents

2022-2023 Documents

2023-2024 Documents

SPEAR

Share Copy link Sync Add shortcut to OneDrive Download Export to Excel Automate Inte


2023-2024 Documents > All Districts

Name	Modified
_All CTE Directors	August 7, 2023
_All EIS Supervisors	August 7, 2023
_All TNAllCorp Admins	August 7, 2023
LEA	August 7, 2023

Finding the TISA TNShare Folder

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

TNShare - Districts

 TNShare - Districts

Home | 2018-2019 Documents | 2019-2020 Documents | 2020-2021 Documents | 2021-2022 Documents | 2022-2023 Documents | 2023-2024 Documents

Share | Copy link | Sync | Add shortcut to OneDrive | Download | Export to Excel | Automate | Integrate


2023-2024 Documents > All Districts > **LEA**

Name	Modified
CTE Director	August 7, 2023
EIS Supervisors	August 7, 2023
TNAllCorp Admins	August 7, 2023

Finding the TISA TNShare Folder

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

TNShare - Districts

 TNShare - Districts

Home **+ New** Upload Share Copy link Sync Add shortcut to OneDrive Download Export

2018-2019 Documents






2019-2020 Documents

2020-2021 Documents

2021-2022 Documents

2022-2023 Documents

2023-2024 Documents > All Districts > **LEA** > EIS Supervisors

 Name	Modified
 3rd Grade Data	 August 15, 2023
 TISA	 October 31, 2023

Finding the TISA TNShare Folder

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

The screenshot shows the TNShare - Districts web interface. The left sidebar contains a list of document years from 2018-2019 to 2023-2024, with '2023-2024 Documents' selected. The main content area shows a breadcrumb trail: '2023-2024 Documents > All Districts > LEA > EIS Supervisors > TISA'. Below the breadcrumb, a table lists folders for the months 1.24, 2.24, 3.24, and 4.24. A red box highlights the 'Name' column of this table, and a large red arrow points from a text box to it.

Name	Modified
1.24	
2.24	
3.24	
4.24	

Each month's data pull will be located here. These are used for the TISA projections.

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.

Local Finance Timeline

Milestone Tracker Resource

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)
- Final Amended Budget
- Enter Local Revenues in State Funds Application



August

- Existing Educator Salary Survey Due
- Year-end Close Finalized
- CFA FER Due
- Prior Year Final Amended Budget



September

- State Special Education Expenditure Report Due (SSEER)
- Risk Based Monitoring Results Sent to LEAs
- SNS Monitoring Instrument Opens for Identified LEAs
- Deadline to Obligate Expiring Funds

Local Finance Process Timeline Q2



October

- FERs Due by the 1st
- Results-Based Monitoring Window Opens Level 2 & 3
- Dec. 1 Report Opens
- TISA Fast Growth Infrastructure Stipend Payment (as applicable)
- Parental Leave Request 1 Opens and Closes



November

- Dec. 1 Report Opens
- Career Ladder Payment
- Per Pupil Expenditure Report Sent to LEAs
- TASBO Conference
- TISA Fast Growth Stipend (as applicable)
- Salary Schedules Due



December

- TISA Outcomes Payment
- Due Date to Liquidate Expiring Funds obligated as of Sept. 30
- PPE Templates Due from LEA

Local Finance Process Timeline Q3



January

- Legislative Session Begins
- TISA Fast Growth Stipend (as applicable)
- RBM2 Virtual Window Opens



February

- Dec. 1 Report, Including the Non-Licensed Personnel
- WFTEADA Notifications
- TISA Estimate 1
- Annual Statistical Report Released
- RBM1 Window Opens
- PPL Request 2 Opens & Closes



March

- Verify Drivers Education Enrollment Data
- TISA Estimate 2
- TISA Fast Growth Stipend (as applicable)
- Next Fiscal Year CFA Application Opens
- Excess Cost and Indirect Cost Rate Certified

Local Finance Process Timeline Q4



April

- Indirect Cost Rates Loaded to Funding Applications
- TISA Projection 3
- Title I, Part A SNS Tool Opens in ePlan
- Career Ladder Payment
- Drivers Education Payment



May

- Annual Fiscal Conference
- TISA Projection 4
- Title I, Part A SNS Methodology Due
- CFA Due
- TISA Fast Growth Stipend (as applicable)
- Next Fiscal Year State Fund Application Opens



June

- TISA Final Allocation Letter
- TISA Payment 75%
- LEA Year-end Close Procedures Initiated
- Parental Leave Request 3 Opens and Closes
- SNS Approval Deadline
- TN Compass Year-end Experience Report Opens

Local Finance Calendar

- [Local Finance Calendar 2025-26](#)
- Comprehensive list of all:
 - Local Finance and Federal Compliant Deadlines
 - Local Finance Process Timelines
 - Payment Schedules
 - Local Finance Updates
 - PD Opportunities
 - Calendar is subject to change, so check it regularly.



Local Finance Communication Highlights

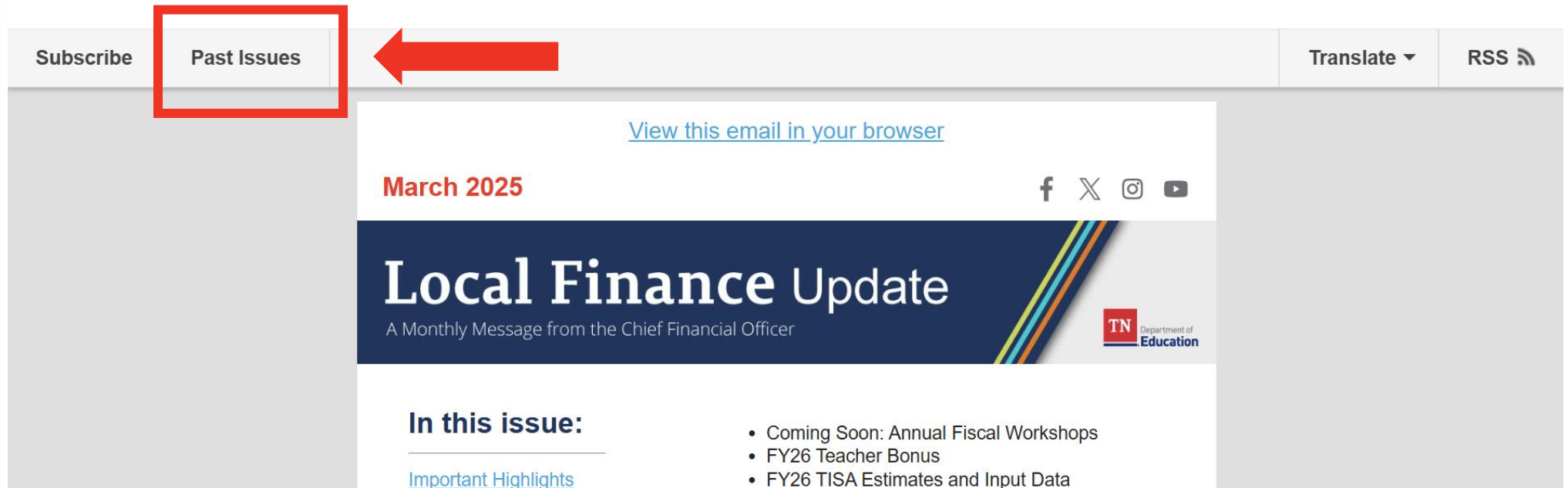
Newsletter, Employee Spotlight,
and Office Hours

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 to the newsletter](#) and read each issue.
- Past issues can be found in TDOE Resources> Fiscal-District Technical Assistance> [Local Finance Updates \(Newsletter\)](#).

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.”



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

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 [Local Education Agency's Employee Spotlight Nomination form](#).
- This is a great way to show appreciation to your staff or colleagues.



Employee Spotlight

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.

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

Local Finance Professional Development Opportunities

Technical Assistance and
Conferences Available

Local Finance Professional Development Opportunities

- The Division of Local Finance offers in-person training opportunities.
 - Regional technical assistance meetings annually in the Fall
 - Annual Fiscal Workshops in each Grand Division
 - Special conferences
 - Example: 2025 February Fiscal Conference hosted by the department and presented by the Bruman Group
 - Department staff present sessions at the annual 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.

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
 - Budget planning
 - Improve efficiency & accuracy
 - Networking & peer collaboration

Keeping ePlan User Roles Current

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

LEA User Access Administrator Role

- Can assign **ALL** roles in ePlan except the following:
 - 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.

TN Department of Education
Tennessee's Electronic Planning and Grants Management System

LEA ePlan User Access Form

Instructions:

1. Indicate **new user access role(s)**; do not include existing role(s). See [ePlan User Access Roles for LEAs](#) for a complete list.
2. To remove or copy access from current/previous users, check the appropriate box and write in the previous user(s) full names.
3. Obtain the required signatures.
4. Submit this form to the LEA User Access Administrators to request user roles (except those marked with a star ★).
5. Alternatively, this form may be emailed to ePlan.Help@tn.gov to request the role. For user access roles marked with a star ★, email the completed form to ePlan.Help@tn.gov.

User's Name: _____ LEA Name: _____ LEA ID #: _____
Email (ePlan User ID email, ggg, SSD log-in): _____ Phone: _____

Funding Application/Grant Director Roles	
1	
2	
3	

Monitoring Roles	
1	
2	

Data and Information Roles	
1	
2	
3	

Grouping Roles	
1	

Other Roles	
1	
2	

Fiscal & Approve Roles	
<input type="checkbox"/>	LEA Authorized Representative: final approval of any funding app. & monitoring document (Only the Director of Schools (DOS) may have this role) ★
<input type="checkbox"/>	LEA Fiscal Update* (Bookkeeper): request reimbursements from any funding app (CFO approval required for this role) ★
<input type="checkbox"/>	LEA Fiscal Representative (CFO/Finance Director): fiscal approve funding app.; Complete FER; submit state funds app.; request reimbursements from any funding app. ★
<input type="checkbox"/>	Board Chair: approve state funds app.
<input type="checkbox"/>	County/City Clerk or SSD Recorder: approve state funds app.

LEA-Level Planning Roles	
<input type="checkbox"/>	LEA Plan Data Entry: edit LEA Plan. (This role is not for editing individual school plans.)
<input type="checkbox"/>	LEA School Plan Reviewer: edit school- & LEA-approve school plan. (For LEA-level staff to review school plans)

Data View	
<input type="checkbox"/>	LEA Data View Only: view all ePlan components and upload to LEA Document Library but can't edit other ePlan components. (Allows the user to be selected as a contact in the CFA)

To replace or copy from current/previous user(s): Select the correct check box(es) and provide name(s) of previous user(s)

<input type="checkbox"/> Copy all access from the current/previous user	<input type="checkbox"/> Remove all access from current/previous user	Previous User(s): _____ _____
<input type="checkbox"/> Remove access indicated above only	<input type="checkbox"/> Remove access indicated above only	

New User Signature and Date _____ New User Title _____
Director of Schools Signature and Date _____ CFO Signature and Date *Required for Fiscal Update users _____ LEA User Access Admin Initials for roles added _____

Note: When determining access for LEA staff and third parties, such as vendors (if applicable), consult with your board attorney to ensure compliance with required user access forms and all confidentiality laws, including the Family Educational Rights & Privacy Act (FERPA) and Privacy Act (PII).

Adobe Certified Signatures are acceptable. Instructions: <https://helpx.adobe.com/acrobat/using/certificate-based-signatures.html>
For roles added by the LEA, LEA User Access Administrators must upload the completed forms to the LEA Document Library each month.

February 2023

TN Department of Education
ePlan User Access Roles for LEAs

I. Funding Application Roles

...ication.
...be found below.
...approve area of the User Access Form.
...View & Approve area of the User Access
...are assigned these roles can edit the
...that can edit and complete the
...draft/revision complete.

Application (CFA)

18 | May 2023

Locate LEA User Access Administrator

- Go to the ePlan *Address Book*

Address Book

- Scroll down to the *LEA Role Contacts*

— LEA Role Contacts

Role

- Scroll to the bottom of the (alphabetized) list for **User** *Access Administrator*, where the contact will be listed.

LEA User Access Administrator

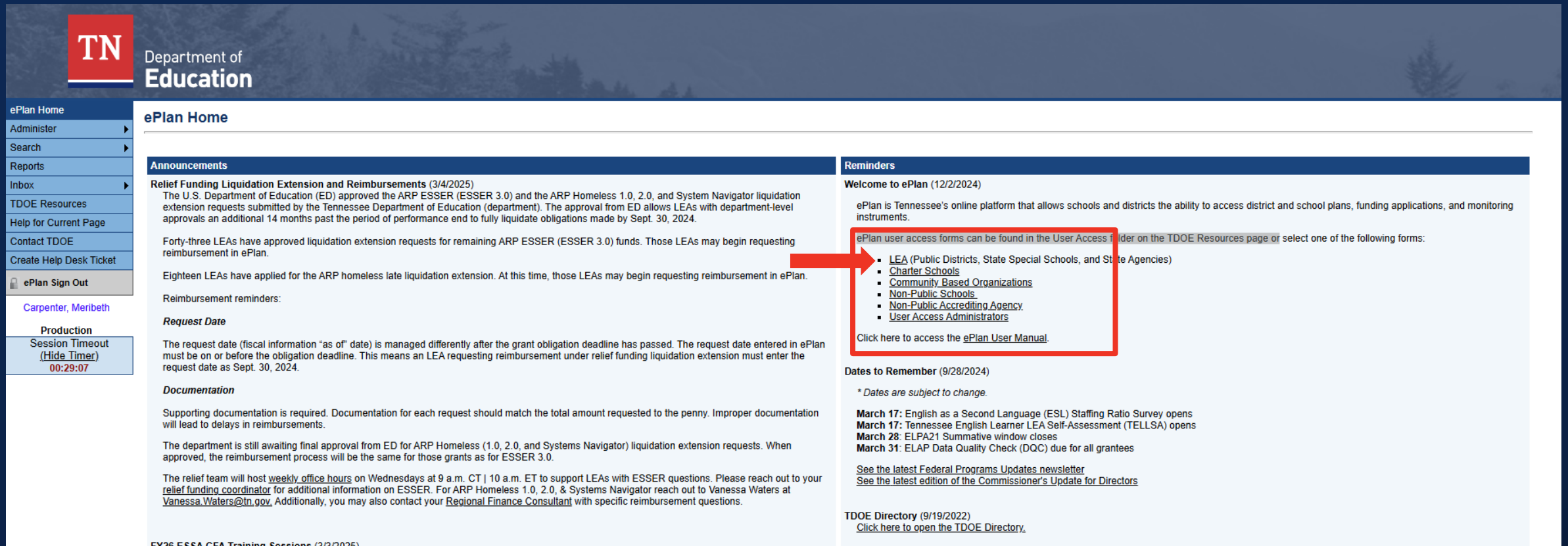


User Access Administrator Role

- 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.

ePlan User Access Form

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



The screenshot shows the ePlan Home page. On the left is a sidebar with navigation links: ePlan Home, Administer, Search, Reports, Inbox, TDOE Resources, Help for Current Page, Contact TDOE, Create Help Desk Ticket, ePlan Sign Out, and a user profile for Carpenter, Meribeth. The main content area is titled 'ePlan Home' and contains several sections. A red box highlights a link in the 'Reminders' section: 'ePlan user access forms can be found in the User Access folder on the TDOE Resources page or select one of the following forms:'. A red arrow points from the 'ePlan Sign Out' link in the sidebar to this highlighted text. The 'Reminders' section also includes a list of user types: LEA (Public Districts, State Special Schools, and State Agencies), Charter Schools, Community Based Organizations, Non-Public Schools, Non-Public Accrediting Agency, and User Access Administrators. Other sections include 'Announcements' with information about ARP ESSER and ARP Homeless funds, 'Request Date' information, 'Documentation' requirements, and 'Dates to Remember' for various deadlines.

TN Department of Education

ePlan Home

Announcements

Relief Funding Liquidation Extension and Reimbursements (3/4/2025)
The U.S. Department of Education (ED) approved the ARP ESSER (ESSER 3.0) and the ARP Homeless 1.0, 2.0, and System Navigator liquidation extension requests submitted by the Tennessee Department of Education (department). The approval from ED allows LEAs with department-level approvals an additional 14 months past the period of performance end to fully liquidate obligations made by Sept. 30, 2024.

Forty-three LEAs have approved liquidation extension requests for remaining ARP ESSER (ESSER 3.0) funds. Those LEAs may begin requesting reimbursement in ePlan.

Eighteen LEAs have applied for the ARP homeless late liquidation extension. At this time, those LEAs may begin requesting reimbursement in ePlan.

Reimbursement reminders:

Request Date

The request date (fiscal information "as of" date) is managed differently after the grant obligation deadline has passed. The request date entered in ePlan must be on or before the obligation deadline. This means an LEA requesting reimbursement under relief funding liquidation extension must enter the request date as Sept. 30, 2024.

Documentation

Supporting documentation is required. Documentation for each request should match the total amount requested to the penny. Improper documentation will lead to delays in reimbursements.

The department is still awaiting final approval from ED for ARP Homeless (1.0, 2.0, and Systems Navigator) liquidation extension requests. When approved, the reimbursement process will be the same for those grants as for ESSER 3.0.

The relief team will host weekly office hours on Wednesdays at 9 a.m. CT | 10 a.m. ET to support LEAs with ESSER questions. Please reach out to your relief funding coordinator for additional information on ESSER. For ARP Homeless 1.0, 2.0, & Systems Navigator reach out to Vanessa Waters at Vanessa.Waters@tn.gov. Additionally, you may also contact your Regional Finance Consultant with specific reimbursement questions.

Reminders

Welcome to ePlan (12/2/2024)

ePlan is Tennessee's online platform that allows schools and districts the ability to access district and school plans, funding applications, and monitoring instruments.

ePlan user access forms can be found in the User Access folder on the TDOE Resources page or select one of the following forms:

- LEA (Public Districts, State Special Schools, and State Agencies)
- Charter Schools
- Community Based Organizations
- Non-Public Schools
- Non-Public Accrediting Agency
- User Access Administrators

Click here to access the [ePlan User Manual](#).

Dates to Remember (9/28/2024)

* Dates are subject to change.

March 17: English as a Second Language (ESL) Staffing Ratio Survey opens
March 17: Tennessee English Learner LEA Self-Assessment (TELLSA) opens
March 28: ELPA21 Summative window closes
March 31: ELAP Data Quality Check (DQC) due for all grantees

[See the latest Federal Programs Updates newsletter](#)
[See the latest edition of the Commissioner's Update for Directors](#)

TDOE Directory (9/19/2022)
[Click here to open the TDOE Directory](#)

EY26 ESSA CFA Training Sessions (3/3/2025)

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](#)

Internal School Funds Manual and School Support Organizations

Internal School Funds Manual

- It is important that your school bookkeepers and administrators are trained on the Internal School Funds Manual
- Best Practices:
 - Provide 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.
- The Procedures Manual (Model Financial Policy for School Support Organizations) is a guide for acceptable financial standards for SSOs.



School Support Organization

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

Tips from LEA Finance Directors

Tips from LEA Finance Directors

- Network with other district finance directors in your area or similar size districts.
- Join professional organizations like TASBO or TGFOA.
- Have internal controls in place in your office.
- Know Federal versus General Purpose processes and procedures.
- Understand your balance sheet, reconciliations, etc.
- Audit preparation is a year-round process.

Tips from LEA Finance Directors

- Know the budget development, adoption, presentation, and amendment processes in your county, city, or special school district.
- Know year-end reconciliations and processes.
 - FERs in ePlan
 - Accruals
 - Purchase orders
- In addition to the credentials that may be held by the new finance director, consider pursuing other certifications:
 - Certified County Finance Officer (CCFO)
 - Certified Municipal Finance Officer (CMFO)

Tips from LEA Finance Directors

- Have open communication with departments in your district. Talk to program directors/supervisors; they are great resources.
- Department resources in ePlan have great information when searching for a specific topic.
- Build a relationship with your regional finance consultant. They provide current and relevant guidance.
- Contact finance directors at other districts, especially those with more experience in their role.
- Participate in Local Finance office hours. Even if you do not have specific questions, someone else might bring up a topic that could benefit you.

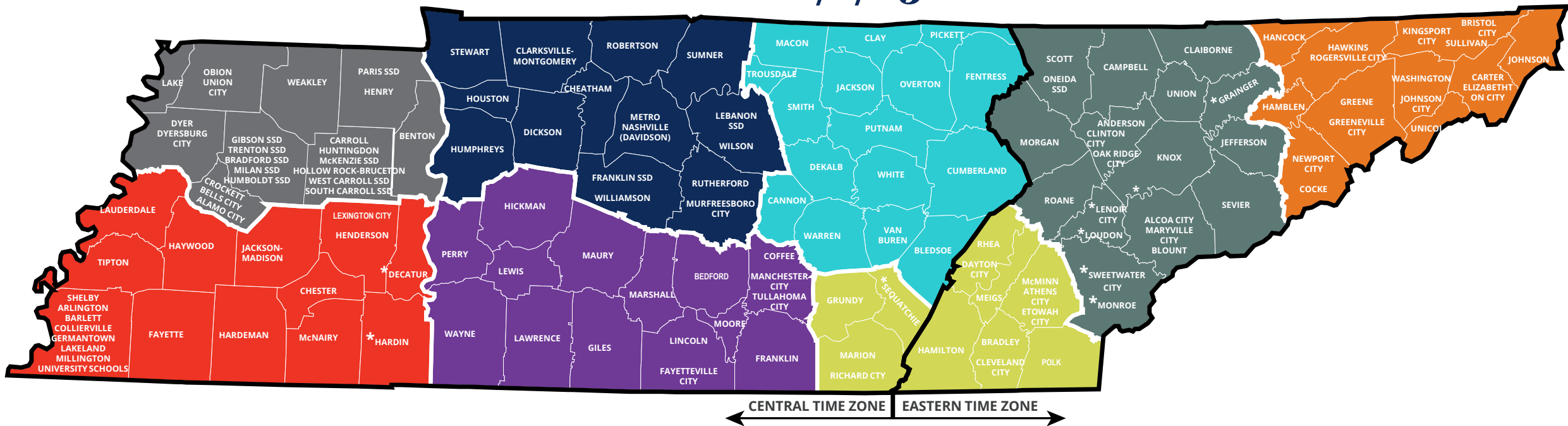
Tips from LEA Finance Directors

- Look back at prior year reports, data, budgets, etc. for guidance.
- Familiarize yourself with the available reports and chart of accounts in your accounting system.
- Contact your software provider for technical assistance; they can be a great resource.
- If possible, get involved with organizations like TASBO or TGFOA and attend conferences if you are able. These conferences provide great networking opportunities and educational sessions.

Resources

Regional Finance Consultant District Map

As of 10/1/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	Taffe Bishop	Shelby Ownbey	Jill Lewis
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov

*District assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 10/1/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	Taffe Bishop	Shelby Ownbey	Jill Lewis
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD	Districts: Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County *Sequatchie 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	Districts: Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	Districts: Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

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

Finance Division Contacts

Chief Financial Officer

Maryanne.Durski@tn.gov

Director of Local Finance

Holly.Kellar@tn.gov

Director of Local Disbursements

Spencer.Yonce@tn.gov

LEA Data Support

Karen.Justice@tn.gov

Finance Data Analyst

Rachel.Salsman@tn.gov

Regional Finance Consultants

Taffe.Bishop@tn.gov

(423) 677-1405

Meribeth.B.Carpenter@tn.gov

(629) 259-0693

Bryan.W.Clark@tn.gov

(629) 259-0601

Joshua.Dehnz@tn.gov

(423) 358-9630

Jill.Lewis@tn.gov

(629) 259-1645

Robert.Mynhier@tn.gov

(615) 238-1008

Shelby.Ownbey@tn.gov

(629) 215-0412

Cindy.Smith@tn.gov

(731) 571-4548

Resources

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

Fraud, Waste, or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: The agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity that you consider to be illegal, improper, or wasteful, please call the state Comptroller’s toll-free Hotline: **1-800-232-5454**

Notifications can also be submitted electronically at:
comptroller.tn.gov/hotline





Thank You!