



Important Reminders for Fiscal Year-End

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Regional Finance Consultants | Local Finance

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Agenda

- Reimbursement Requests
- Year-End Close
- Final Expenditure Reports (FERs)





Reimbursement Requests

End of Year Considerations

- Complete reimbursement requests by the following dates to receive funds by June 30, 2026.
 - **June 5:** Requests that require documentation
 - **June 12:** Requests that do not require documentation
 - Payments generally take seven to ten days at peak times.



End of Year Considerations

- Accrue any current year reimbursement requests that will not be received before June 30.
- **Note:** Accrued revenue not received within two (2) months after the end of the fiscal year could result in an audit finding.



Reimbursement Requests in the FER

- The FER cannot be started until any outstanding reimbursement request is marked “Paid” in ePlan for that grant.
- Reimbursement requests can be included in the FER for some grants.
 - Prioritize completing FERs that include reimbursement requests to ensure timely receipt of funds.



Reimbursement Requests in the FER

- **Best Practice:** To avoid a delay in payment, complete reimbursement request prior to starting the FER.
- Reimbursement requests are not allowed in the Consolidated Funding Application (CFA) FER.
This FER will be returned if it includes a reimbursement request.



Reimbursement Requests in the FER

- Reimbursement requests generated in the FER for grants that normally require supporting documentation (purchase orders, invoices, contracts, proof of payment, payroll ledgers, etc.) will require that same supporting documentation.
 - Upload as (FER) Additional Supporting Documents under Optional Documents.
 - Statement of Expenditures is not sufficient.



Reimbursement Requests in FY27

- July 1 – September 30: All funds
 - Request as normal during this three-month obligation period.
 - The “Fiscal Information As Of” date should reflect the date of the most recent expenditures included in the request.
 - Carryover funds will not be available for request until the FY26 FER has been approved.
 - For grants with excessive carryover and/or expiring funds, consider waiting until the FER is approved before requesting funds in the new fiscal year.



Reimbursement Requests in FY27

- October 1 – December 29: Excessive carryover and expiring funds
 - Must be obligated on or before September 30
 - “Fiscal Information As Of” date in request must be September 30
 - Example on next slide
 - Enter separate requests for expiring funds and current year funds.



Reimbursement Requests in FY27

- “Fiscal Information As Of” date in ePlan:

Request


Save And Go To ▶

Payment Details

General Information

Project Number	26-572-570000
C.F.D.A. Number	84.010A
Reimbursement Request #	9
Voucher Number	

Fiscal Summary

Allocation	\$7,755,322.50
Available Budget	\$7,755,322.50
Fiscal Information As Of	09/30/2026 
Cash Received	\$3,894,043.60
Total Cash Basis Expenditures	\$3,912,288.51
Cash Balance On Hand	(\$18,244.91)
Cash Available	\$3,861,278.90
Total Amount Requested	\$18,244.91





Year-End Close

Fiscal Year-End Dates

- Fiscal year is July 1 to June 30.
- The deadline to close accounting records is no later than two (2) months after the close of the fiscal year, per Tenn. Code Ann. § 9-2-102.
- Implement a year-end timeline procedure.



Fiscal Year-End Dates

- Best practice is to submit final expenditure reports (FERs) by August 1.
- Tenn. Code Ann. § 49-3-316 requires all final expenditure reports to be submitted to the Tennessee Department of Education on or before October 1.
- Some Federal grants may have earlier deadlines.
 - FY26 Final Expenditure Report Deadlines



Fiscal Year-End Dates

- Late FERs may result in:
 - TISA payments being withheld if not submitted by October 1.
 - LEA information missing from some state and federal reports.
 - Delay in state calculations including Excess Costs, Indirect Cost Rates, Per Pupil Expenditures, Daily Rates for Residential Mental Health Facilities, ESEA MOE, and Special Education MOE.



Spring Cleanup

- Review balance sheet items such as cash, accounts receivables, liabilities, and reserves.
- Review open purchase orders and close those that will not be used.
- Work with grant directors and prepare any necessary budget revisions.



Spring Cleanup

- Compare revenue with the amount shown in ePlan.
 - Were any adjustments made that have not been accounted for on your books?
 - Are there obvious discrepancies to correct?



Preparing for Year-End Close

- In July, reconcile books with the Trustee or bank balance.
- Review the general ledger and make any necessary adjustments:
 - Assets
 - Liabilities
 - Revenues
 - Expenditures
 - Reserves



Preparing for Year-End Close

- Run reports from your accounting system:
 - Trial balance reports
 - Summary financial statements
 - Statements of revenues
 - Statements of expenditures



Year-End Close: Liabilities

- Do not wait until year-end to reconcile payroll liabilities.
 - Reconcile liabilities monthly.
- Federal income tax, Social Security tax, Medicare tax, and retirement liability accounts should zero out following payments to the IRS and TCRS.



Year-End Close: Liabilities

- Health insurance and other payroll liabilities:
 - If withheld a month in advance, liability balances should equal next month's invoice.
 - If withheld for the current month, liability balances should zero out following payment of the invoice.



Year-End Close: Accruals

- An accounting **accrual** is a general ledger entry to recognize revenue earned but not received or to recognize costs incurred but not yet paid as of fiscal year-end.
- To prepare your books for year-end close, accrual of both revenues and expenditures may be necessary.



Year-End Close: Accruals

- Accrual entries may be needed to align revenues to expenditures for a particular fund or grant within the same fiscal year.



Year-End Close: Expenditures

- Accrue **expenditures** not paid through accounts payable as of June 30.
- Accrue any **payroll** earned in the current fiscal year that was not processed prior to June 30.
- Accrue **indirect costs** not paid as of June 30.



Year-End Close: Expenditures

- LEAs that do not encumber purchase orders may accrue them by debiting appropriate expenditure line items and crediting accounts payable.

Account Description	Account Number	Debit	Credit
Expenditure	Line Item	X	
Accounts Payable	21100		X



Year-End Close: Expenditures

- Example of payroll accrual:
 - The county pays general fund employees on July 15th for wages earned by employees through June 30th in the amount of \$100,000.

Account Description	Account Number	Debit	Credit
Expenditures	Line Items	\$100,000	
Accrued Payroll	21200		\$100,000



Year-End Close: Expenditures

- Example of indirect cost accrual for Fund 142:
 - The finance office waited until after June 30 to compute indirect cost charges for federal grants. Therefore, accrual entries were necessary.

Account Description	Account Number	Debit	Credit
Indirect Cost	99100-504	X	
Due to Other Funds	21500		X



Year-End Close: Expenditures

- Example of indirect cost accrual for Fund 141:

Account Description	Account Number	Debit	Credit
Due from Other Funds	11440	X	
Transfers In	49800		X



Year-End Close: Reserve Balances

- To balance the FER for June 30, the ending fund balances or reserves must be calculated in all funds and sub-funds.
 - 34220 Inventory
 - 34555 Restricted for Education
 - 34560 Restricted for Instruction (Career Ladder)
 - 34570 Restricted for Operation of Non-instructional Services



Year-End Close: Reserve Balances

- Continued from previous slide:
 - 34585 Restricted for Capital Projects
 - 34587 Restricted for Hybrid Retirement Stabilization Funds
 - 39000 Unassigned



Year-End Close: A Final Review

- Review **statements of revenues.**
 - Compare budgeted to actual by line items.
 - Are there additional earned revenues to accrue?
 - Were revenues posted to the wrong grant?
- Review **statements of expenditures.**
 - Compare budgeted to actual by line item.
 - Are there additional expenditures to accrue?
 - Were expenditures charged to the wrong account?



Year-End Close: A Final Review

- After making all adjusting entries, review the **balance sheet** to ensure correct balances.
- Implement a procedure for tracking receivables and payables.





Year-End Close: General Purpose

Year-End Close: General Purpose Revenues

- Revenue is recognized when earned, measurable, and available to finance expenditures of the current period (period of availability), AND legally spendable.
 - Generally, local governments recognize revenue that is earned and received (available) within 60 days after year-end.



Year-End Close: General Purpose Revenues

- Accrue local taxes.
 - Mixed Drink Tax, Wheel Tax, Current and Delinquent Property Taxes, Local Option Sales Tax, etc.
 - County systems – Accrue revenues that are on July’s Trustee report.
 - Special school districts – Accrue revenues on June’s Trustee report and accrue an estimate of taxes for July.
 - City systems – Accrue 1, 2, or 3 months of local taxes depending on what your auditor has required in the past.



Year-End Close: General Purpose Revenues

- Accrue other current fiscal year revenues, if expected to be received after June 30.
 - Final TISA payment
 - Parental Leave reimbursements
 - CEO supplement
 - State Special Education Preschool Grant
 - Voluntary Pre-K Grant
 - Public School Security Grant
 - Other state revenues



Year-End Close: General Purpose Revenues

- Compare YTD grant revenues and expenditures.
 - Example: Voluntary Pre-K Grant = \$205,000 budget
 - \$205,000 Actual YTD grant expenditures
 - \$190,000 YTD revenue received as of June 30
 - \$15,000 Revenue to accrue and request
- Complete this analysis for all state grants.



Year-End Close:

TISA On-behalf Payments

- TISA funds generated by students but not issued to the LEA.
 - ACT
 - Education Savings Accounts (ESA) Program
 - Individualized Education Account (IEA) Program
 - Juvenile Detention Center (JDC)
 - Knox County STEM



Year-End Close:

TISA On-behalf Payments

- TISA On-behalf Payments must be reported by the LEA on their financials.
 - Post these journal entries with a date of June 30
 - Debit 141 71XXX 595; Credit 141 46513
 - FER will be returned if TISA On-behalf is not reported correctly in the FER
- The department will notify LEAs in mid-July of their final TISA On-behalf Payments.



Year-End Close: General Purpose Reserves

- General formula to calculate reserves:
 - Beginning of year reserve balance (credit balance – positive; debit balance – negative)
 - ADD: Year-to-date revenue
 - ADD: Transfer in (if any)
 - SUBTRACT: Expenditures (including encumbrances)
 - SUBTRACT: Transfers out (if any)
 - EQUALS: End of Year Reserve (credit balance – positive; debit balance – negative)





Year-End Close: Federal Funds

Year-End Close: Federal Projects

- A grant may require an accrual for more than one reimbursement request.
 - Any current year request made but not received prior to June 30
 - Final reimbursement request may generate as a result of the FER



Year-End Close: Federal Projects

- Federal purchase orders (POs) outstanding at year-end may be closed and reopened in the subsequent year.
 - Does not apply to POs obligated by June 30 for goods/services received and paid for in July.
 - Keep list of closed and reopened POs for audit.



Year-End Close: Federal Projects

- Compare YTD expenditures to YTD revenues for individual grants.
- Example: XYZ grant has a \$150,000 budget.
 \$150,000 YTD expenditures
 - \$125,000 Revenue received as of June 30
 = \$ 25,000 Revenue to request and accrue
- Complete this analysis for **each subfund**.



Year-End Close: Central Cafeteria

- Enter total YTD value of USDA commodities.

Account Description	Account Number	Debit	Credit
USDA Commodities Exp	73100 469	\$X	
USDA Commodities Revenue	47112		\$X

- Adjust the value of food inventory 11200 and inventory reserve 34220.





Overview of the State Funds FER Process

Locating the Status in ePlan

- The status of the FER will always be located at the top of the Sections page in the application.
- See the complete status history by clicking on History Log in the Sections page of the FER.
 - Click View All Status/Comments
 - Includes a complete history of actions
 - Includes comments entered by the department and/or the LEA



Status: FER Draft Started

- The LEA is now in the FER workflow.
 - No more budget or application revisions are allowed.
 - LEA cannot create any new reimbursement requests.
 - Use the FER checklist as a guide when completing the FER.



Status: FER Draft Started

- Each Fund section now contains:
 - Actual Revenue
 - Final Expenditures
 - Balance Sheet
 - FER Summary Report 1
 - FER Summary Report 2
 - FER Related Documents
- Formula grants have an additional FER section that includes Carryover.



Status: FER Draft Started

- The FER is ready for data uploads.
- Reporting of revenues, expenditures, and balance sheet items is required for all applicable funds within the State Funds FER.
- Manual data entry may be done.
- For multiple entries, using the upload feature (recommended) saves time and reduces errors.



Other Year-End Reports

- Other Year-End Reports in the State Funds FER:
 - Expenditure by Other Agencies
 - Expenditure for School Indebtedness
 - School Indebtedness
 - Non-Centralized Cafeteria
 - Student Activity Funds
 - Tuition
 - Career Ladder
 - Indirect Cost Data Collection



Other Year-End Reports

- The State Funds FER will not be approved until ALL “Other Year-End Reports” that apply to the LEA have been completed.

 Other Year-End Reports
<u>Expenditures by Other Agencies</u>
<u>Expenditures for School Indebtedness</u>
<u>School Indebtedness</u>
<u>Non Centralized Cafeteria</u>
<u>Student Activity Funds</u>
<u>Tuition</u>
<u>Career Ladder</u>
Indirect Cost Data Collection



Other Year-End Reports

- **Expenditures by Other Agencies**

- Record expenditures made by other government agencies for the benefit of the schools. Examples include:

- School nurses paid by county health department (report in 72100)
 - School resource officers paid by county sheriff's department or city police department (report in 72100)
 - Capital projects paid through county general fund, such as roof replacement, HVAC replacement, etc. (91300)

- Please be as thoughtful and complete as possible.



Other Year-End Reports

- **Expenditures for School Indebtedness**
 - Resembles a statement of expenditures for debt.
 - Total principal and interest paid on debt
 - Total amount paid from schools directly to creditors
 - Total amount paid from schools to the local government agency
 - ePlan will total automatically.



Other Year-End Reports

Expenditures for School Indebtedness

Public District - FY 2025 - State Funds - Rev 3 - Other Year-End Reports

Go To ▶

	BD - Bonded Debt	CL - Capitalized Leases	LP - Other Loans Payable	NP - Notes Payable	Total
51050 - School Principal Paid/Retired on Bonds/Notes	101,440,702.00	0.00	0.00	3,536,429.00	\$104,977,131.00
51060 - Interest Paid on School Bonds/Notes	38,099,634.00	0.00	0.00	2,009,621.00	\$40,109,255.00
51090 - Total Amount Paid from Schools to Creditors	0.00	0.00	0.00	0.00	\$0.00
510901 - Total Amount Paid from Schools to Primary Government	0.00	0.00	0.00	0.00	\$0.00
51000 - School Debt Expenditures Paid by Local Non-Educational Agencies	\$139,540,336.00	\$0.00	\$0.00	\$5,546,050.00	\$145,086,386.00

Go To ▶



Other Year-End Reports

- **School Indebtedness**

- Record debt held by the school district or by the local government on behalf of the school district.
 - Beginning balance of debt as of July 1, 2025
 - Principal paid down/retired during FY26
 - New bonds or notes issued in FY26
 - Ending balance of debts as of June 30, 2026
- Principal paid on this report should equal the principal paid reported on the Expenditures for School Indebtedness Report.



Other Year-End Reports

School Indebtedness

Public District - FY 2025 - State Funds - Rev 3 - Other Year-End Reports

Go To 

	BD - Bonded Debt	CL - Capitalized Leases	LP - Other Loans Payable	NP - Notes Payable	Total
51010 - School Debt Outstanding - 7/1	948,365,436.00	0.00	0.00	9,972,976.00	\$958,338,412.00
51020 - School Principal Paid/Retired on Bonds/Notes	101,440,702.00	0.00	0.00	3,536,429.00	(\$104,977,131.00)
51030 - New Bonds/Notes Issued	279,216,207.00	0.00	0.00	0.00	\$279,216,207.00
51040 - Net Indebtedness for Schools - 06/30	\$1,126,140,941.00	\$0.00	\$0.00	\$6,436,547.00	\$1,132,577,488.00

Go To 



Other Year-End Reports

- **Non-Centralized Cafeteria**
 - Only for LEAs with noncentralized cafeteria reporting:
 - Alamo City School
 - Richard City Special School District
 - Robertson County Schools
 - All other LEAs are required to report school nutrition revenue and expenditures in Fund 143 Central Cafeteria.



Other Year-End Reports

Non Centralized Cafeteria

FY 2024 - State Funds - Rev 3 - Other Year-End Reports

Go To 

	Amount
81000 - Total Cafeteria Expenditures	546,671.21
82000 - Cafeteria Equipment Expenditures	0.00
84100 - USDA Non-Centralized Commodities	33,903.60
85000 - Net Cafeteria Expenditures	\$580,574.81



Other Year-End Reports

- **Student Activity Fund**
 - Report General and Restricted Fund revenues and expenditures
 - Report Board allocations to General and/or Restricted Funds
 - Funds paid from Fund 141 to individual school activity fund accounts
 - Example: \$200 per teacher required by statute that many districts transfer to the schools



Other Year-End Reports

Student Activity Funds

Public District - FY 2024 - State Funds - Rev 5 - Other Year-End Reports

Go To 

	Amount
87000 - General Fund Income Per School Books	158,198.66
87100 - General Fund Income BOE Allocations	111,220.00
88000 - General Fund Expenditures Per School Books	58,853.72
89000 - Restricted Fund Income Per School Books	753,093.87
89100 - Restricted Fund Income BOE Allocations	111,220.00
90000 - Restricted Fund Expenditures Per School Books	907,534.05



Other Year-End Reports

- **Tuition**
 - Report tuition paid to an out-of-state school district.

Tuition

Johnson County (460) Public District - FY 2024 - State Funds - Rev 2 - Other Year-End Reports

Go To 

	Amount
77000 - Tuition Paid to Out of State LEAs	55,917.24



Other Year-End Reports

- **Career Ladder Report**

- Total payments entered on this report must match the amount reported in all 117 object codes on the FER Fund 141 Expenditures page.
- Do not include the CEO supplement payment on the Career Ladder Report.
 - Enter zero (\$0.00) in this field.
- 34560 End of the Year Equity on this report must match the amount in 34560 on the FER Fund 141 Balance Sheet.



Other Year-End Reports

- **Indirect Cost Data Collection**

- In first section, **all** LEAs must enter the Attendance Director salary, benefits, and Workers' Comp rate.
- The second section applies to LEAs in the top ten of ADMs.
- The last section applies to LEAs with non-centralized cafeteria.



Other Year-End Reports

- Indirect Cost Data Collection

Indirect Cost Data Entry (Enter Data from FY 2025)	
Attendance Director Salary	
Attendance Director Benefits	
Workers Compensation Clerical Rate - Ex: Clerical rate of 0.47 will be entered as 0.47.	
<input type="checkbox"/> Is this LEA in the top ten of ADMS in the State for 2024-25? (The fields in this section will only be available to those LEAs in this category.)	
Finance Director's Total Salary	
Finance Director's Benefits	
HR Director's Total Salary	
HR Director's Benefits	
Technology Director's Total Salary	
Technology Director's Benefits	
<input type="checkbox"/> Did the LEA have a Non-Centralized Cafeteria during 2024-25? (The fields in this section will only be available to those LEAs in this category.)	





Resources

Fiscal-District Technical Assistance

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

- Fiscal - District Technical Assistance
 - + Conference and Meeting Materials
 - + Equipment Management
 - + Manuals and Account Listings
 - + Non-Public School Security Grant
 - + Parental Leave
 - + State Salary Schedule
 - + Templates - Federal Fiscal Compliance
 - + Templates - Uploading into ePlan
 - + 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 1.26.26
 - 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
 - State Special Education Preschool Grant Funding Guidance
 - Summer Learning Camp 2025 Allocation Summary
 - TCRS Guidance on FICA and Temporary Employment of Retirees
 - TN Compass December 1 Report
 - Tennessee Education Glossary
 - Worker Classification - Employee vs Independent Contractor



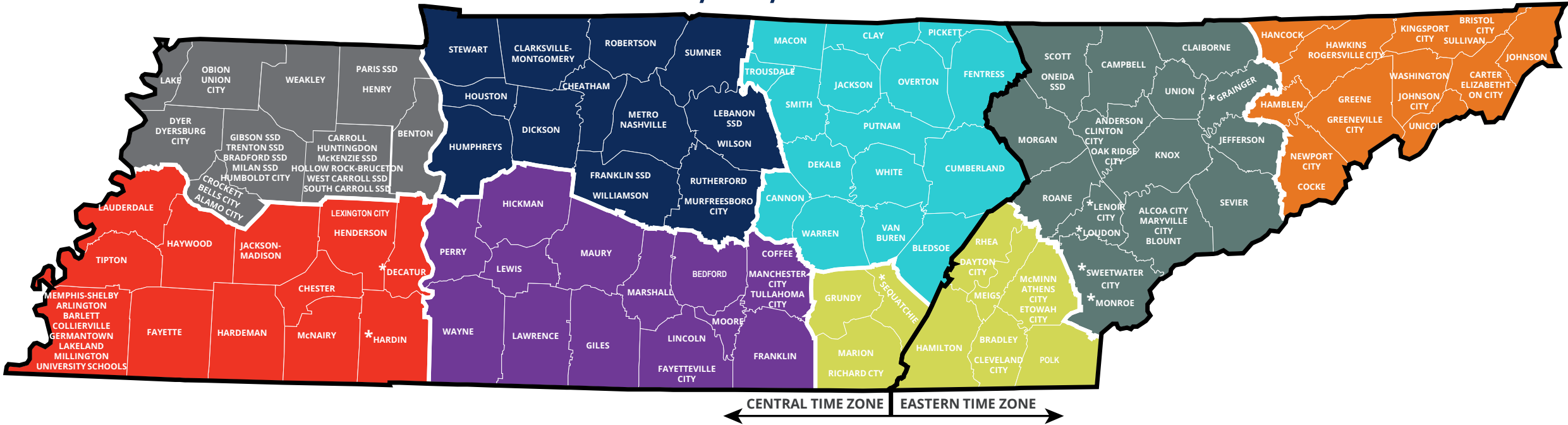
Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](http://www.tn.gov)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](http://www.tn.gov)
- [ePlan TDOE Resources](#)
- **Tennessee Comptroller of the Treasury** [Manuals \(tn.gov\)](http://www.tn.gov)
- [Tennessee Consolidated Retirement System](#)
- **Tennessee General Assembly** [Legislation - TN General Assembly](http://www.tn.gov)
- [County Technical Assistance Service \(CTAS\) Record Retention](#)
- [Electronic Code of Federal Regulations](#)
- [Tennessee Code Annotated](#)



Regional Finance Consultant District Map

1/26/2026



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	Open Position
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	+Temporarily Assigned to Multiple Consultants

Regional Finance Consultant District Assignments

1/26/2026

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	Open Position
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	+ Temporarily Assigned to Multiple Consultants
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 City 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 School District Arlington Community Bartlett City Chester County Collierville Schools Fayette County Germantown Municipal Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland School System Lauderdale County Lexington City McNairy County Memphis-Shelby County Millington Municipal Tipton County University Schools-Memphis West TN School for the Deaf	Districts: Cheatham County Clarksville-Montgomery Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro Nashville Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN Charter Commission TN School for the Blind Williamson County Wilson County	Districts: Alvin C. 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 SSD *Lenoir City *Loudon County *Monroe County *Sweetwater City +Bristol City +Carter County +Cocke County +Elizabethton City +Greene County +Greeneville City +Hamblen County +Hancock County +Hawkins County	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 TN School for the Deaf Union County +Johnson City +Johnson County +Kingsport City +Newport City +Rogersville City +Sullivan County +Unicoi County +Washington County +Grainger 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

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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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