

# Tennessee Consolidated Performance Review Report #1 of 2 FY 2021

**Commendations**  
**0**

**Met Requirements**  
**14**

**Recommendations**  
**3**

**Action Required**  
**3**

*Report –  
9/2/2021*



U.S. Department of Education  
Office of Elementary and Secondary Education  
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Washington, DC 20202

# Table of Contents

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<b>GENERAL INFORMATION .....</b>	<b>3</b>
<b>SECTION I .....</b>	<b>5</b>
OVERVIEW OF VISIT .....	5
<b>SECTION II .....</b>	<b>7</b>
SUMMARY STATUS OF FISCAL & PROGRAM MONITORING INDICATORS.....	7
<b>SECTION IV .....</b>	<b>9</b>
ACTION REQUIRED .....	9
<i>Title I, Part C</i> .....	9
PROVISION OF SERVICES -PRIORITY FOR SERVICES .....	9
ACTION REQUIRED .....	11
<i>Title I, Part C</i> .....	11
IDENTIFICATION AND RECRUITMENT - QUALITY CONTROL.....	11
<i>Title V, Part B, Subpart 2</i> .....	13
Goals and Objectives .....	13
USE of funds .....	14
<b>SECTION V .....</b>	<b>16</b>
MET REQUIREMENTS WITH RECOMMENDATION .....	16
<i>Financial Management &amp; Cross Cutting</i> .....	16
Audit Requirements.....	16
MET REQUIREMENTS WITH RECOMMENDATION .....	17
<i>Title I, Part C</i> .....	17
IDENTIFICATION AND RECRUITMENT (ID&R) - Eligibility Documentation .....	17
<i>Title V, Part B, Subpart 2</i> .....	19
Financial Management .....	19

## **GENERAL INFORMATION**

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### **OVERVIEW OF THE CONSOLIDATED PERFORMANCE REVIEW**

The Office of Elementary and Secondary Education (OESE) established the consolidated performance review process to conduct oversight of and provide assistance to State educational agencies (SEAs) as they administer K-12 formula grant programs. The goals of the consolidated performance review process are to conduct a review of key programs through a single, streamlined process that results in improved and strengthened partnerships between the Department and States, and encourages States to develop and effectively implement integrated and coherent consolidated State plans. To accomplish these goals, the consolidated performance review process is organized into cross-cutting sections that review fiscal and programmatic requirements across OESE programs, and program-specific sections, that consider how the SEA implements specific programs.

This Consolidated Performance Monitoring Report of the Tennessee Department of Education (TDOE) that occurred on April 19-23, 2021 is broken down into two parts. Part 1 of this report covers:

- Financial Management & Cross-Cutting Requirements
- Title I, Part C of the ESEA, Education of Migratory Children;
- CARES Act funds, Elementary and Secondary School Emergency Relief (ESSER) and,
- Title V, Part B, Subpart 2 of the ESEA, Rural and Low-Income Schools.

Part 2 of this report will cover:

- Program Fiscal Requirements
- Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), Improving Basic Programs Operated by Local Educational Agencies (LEAs);
- Title I, Part B of the ESEA, State Assessment Grants;
- Title VII, Part B, McKinney-Vento Homeless Act;
- Title II, Part A of the ESEA, Effective Instruction State Grants; and
- Title III, Part A of the ESEA, the State Formula Grant Program for English Language Acquisition and Language Enhancement.

The report is based on information provided through the review process and other relevant qualitative and quantitative data. The primary goal of this review was to ensure that implementation of the programs is consistent with the fiscal, administrative, and program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (C.F.R.) Part 200), the Education Department General Administrative Requirements (EDGAR), and the ESEA. The review addressed the administration of fiscal and programmatic components through two domains: (1) financial management and cross-cutting requirements and (2) program-specific requirements.

### **NAVIGATING THE CONSOLIDATED PERFORMANCE REVIEW REPORT**

This report contains five sections. Section I contains a snapshot of information pertinent to the grant activities for the respective State. Section II is a summary of the State's performance on each indicator

reviewed for each covered program. For each indicator, the Department assigns one of four ratings. “Met requirements with commendation” represents high-quality implementation where the grantee is exceeding expectations; “met requirements” indicates that no instances of noncompliance were identified; “met requirements with recommendations” indicates there are quality implementation concerns and some improvements could be made to ensure the grantee continues to meet expectations; and “action required” indicates there are significant compliance or quality concerns that require urgent attention by the SEA and will be revisited until the State has remedied the issue.

Section III highlights the areas where the State has exceeded requirements and is commended on the grant administration and fiscal management (*i.e.*, those areas categorized as “met requirements with commendation”).

Section IV identifies those areas where the Department has significant compliance and quality concerns and for which corrective action is required. For those issues, the report outlines the current practice, the nature of noncompliance, and the required action.

Section V identifies those areas where the Department has quality implementation concerns related to grant administration and fiscal management (*i.e.*, those areas categorized as quality concerns, “met requirements with recommendations”). In these instances, the Department is determining that the State is currently complying with requirements but that improvements could be made to improve the efficiency or effectiveness of operations. Identified issues are grouped according to relevant area and requirement, with citations provided. For each issue listed, the Department will provide a recommendation for improvement but is not requiring the State to take any further action.

## Overview of Visit



### COVERED GRANT PROGRAMS OF THIS REVIEW

Title I, Part A; Title I, Part B; Title I, Part C; Title II, Part A; Title III, Part A; Title V, Part B, Subpart 2



### FEDERAL FUNDING<sup>1</sup>

Title I, Part A	\$328,541,302
Title I, Part B	\$ 7,277,865
Title I, Part C	\$ 1,611,419
Title II, Part A	\$ 41,689,376
Title III, Part A	\$ 7,467,304
Title V, Part B, Subpart 2	\$4,399,513

### Dates of Review

SEA: April 19, 2021 – April 23, 2021; Subrecipients: April 26 – May 4, 2021.

### ED Reviewers

Jameel A. Scott (Management and Support Office)  
 Brenda Calderon (Office of School Support and Accountability)  
 Jessenia Guerra (Office of Migrant Education)  
 Staci Cummins (Office of Rural, Insular, and Native Achievement Programs)  
 Grace Kwon (Office of Rural, Insular, and Native Achievement Programs)  
 John McLaughlin (Office of School Support and Accountability)  
 Michael Meltzer (Office of Migrant Education)  
 Patricia Meyertholen (Office of Migrant Education)  
 Shane Morrissey (Management Support Office)  
 Scott Richardson (Office of School Support and Accountability)  
 Collette Roney (Office of School Support and Accountability)  
 Melissa Siry (Office of School Support and Achievement)

### Subrecipients Participating in the Desk Review

Wilson County Public Schools  
 Metro Nashville Public Schools  
 Conexion Americas  
 Shelby County Public Schools  
 Monroe County Public Schools  
 Newport City Schools

<sup>1</sup> FY 2020 funds included above (<https://www2.ed.gov/about/overview/budget/statetables/index.html>) are from OESE administered programs that allocate funds to States using a statutory formula. The totals do not reflect all Department funds that flow to a State. States and other entities may also receive funds from grants that are awarded on a competitive basis.

**Current Grant  
Conditions**

Title I, Part C:

None

Title V, Part B, Subpart 2:

None

**SECTION II**

**Summary Status of Fiscal & Program Monitoring Indicators**

**STATUS KEY**



**Met requirements with commendation**

High quality implementation & compliance



**Met requirements**

No instances of noncompliance identified



**Met requirements with recommendation**

Satisfactory compliance with quality concerns



**Action required**

Significant compliance & quality concerns

**FINANCIAL MANAGEMENT & CROSS-CUTTING**

Topic	Status
Accounting Systems and Fiscal Controls	● ● ● ○
Cash Management and Payment Systems	● ● ● ○
Period of Availability and Carryover	● ● ● ○
Internal Controls	● ● ● ○
Audit Requirements	● ● ○ ○
Records and Information Management	● ● ● ○
Equipment and Supplies Management	● ● ● ○
Personnel	● ● ● ○
Procurement	● ● ● ○
Indirect Costs	● ● ● ○
Charter School Authorization and Oversight	● ● ● ○

**TITLE I, PART C**

Topic	Status
Identification and Recruitment – Eligibility Documentation	● ● ○ ○
Provision of Services – Priority for Services	● ○ ○ ○
Identification and Recruitment – Quality Control	● ○ ○ ○

**CARES ACT**

Topic	Status
ESSER Comprehensive Monitoring	● ● ● ○
GEER Comprehensive Monitoring	● ● ● ○

**TITLE V, PART B, SUBPART 2**

<b>Topic</b>	<b>Status</b>
Goals and Objectives	● ○ ○ ○
Financial Management	● ● ○ ○
Uses of Funds	● ○ ○ ○
Program Administration	● ● ● ○
Subrecipient Monitoring	● ● ● ○



# Action Required

## Title I, Part C

### PROVISION OF SERVICES - PRIORITY FOR SERVICES

### REQUIREMENT SUMMARY

In providing Title I, Part C-funded services, priority must be given to migratory children who have made a qualifying move within the previous 1-year period and who— (1) are failing, or most at risk of failing, to meet the challenging State academic standards; or (2) have dropped out of school.

ESEA § 1304(d)

### ISSUE

ESEA section 1304(d) requires that priority for Title I, Part C-funded services be given to migratory children who have made a qualifying move within the previous 1-year period and who— (1) are failing, or most at risk of failing, to meet the challenging State academic standards; or (2) have dropped out of school. TDOE's Migrant Education Program (MEP) State Service Delivery Plan (SDP) contains the correct statutory definition of priority for services (PFS) on pg. 45, and the Associate Director of TDOE's sole MEP-funded local operating agency expressed a clear understanding of PFS during the monitoring review. However, the SDP includes the following definition of "educational disruption" as part of PFS:

*The TN MEP defines educational disruption as the following: a student has moved in the preceding 12 months, changed schools or missed a "significant" amount of school time (e.g., ten days or more) during the regular school year due to the child's or family's migrant lifestyle.*

The inclusion of this definition and reference to "educational disruption" in the process for determining PFS status is misleading as this language is not part of the statutory definition of PFS. In order to be considered PFS, a migratory child must have made a qualifying move within the previous one-year period, but there is no requirement that the child's education was disrupted. Further, an educational disruption without a qualifying move would not meet the PFS criteria.

**REQUIRED ACTION**

Within 60 business days of receiving this report, TDOE must provide evidence that it has:

1. Updated its MEP SDP to remove the definition related to “educational disruption” from its description of priority for services. The process for determining PFS status must align with the definition of PFS in ESEA section 1304(d).; and
2. Communicated the updated information on which migratory children have priority for services to MEP-funded staff.

# Action Required

## Title I, Part C

### IDENTIFICATION AND RECRUITMENT - QUALITY CONTROL

### REQUIREMENT SUMMARY

An SEA must establish and implement a system of quality controls for the proper identification and recruitment of eligible migratory children that includes:

- Supervision and annual review and evaluation of the identification and recruitment practices of individual recruiters.
- Documentation that supports the SEA's implementation of this quality-control system and of a record of actions taken to improve the system where periodic reviews and evaluations indicate a need to do so.

Title I Regulations 34 C.F.R. § 200.89(d)(2); 34 C.F.R. § 200.89(d)(6)

### ISSUE

SEAs must establish and implement a system of quality controls for the proper identification and recruitment of eligible migratory children that includes supervision, annual review, and evaluation of the identification and recruitment (ID&R) practices of individual recruiters (34 C.F.R. § 200.89(d)(2)) as well as documentation that supports the SEA's implementation of this quality-control system and of a record of actions taken to improve the system where periodic reviews and evaluations indicate a need to do so (34 C.F.R. § 200.89(d)(6)). The State's MEP ID&R Plan, position descriptions, and interviews with an LEA's Statewide ID&R Manager support TDOE's compliance with the requirement to supervise individual recruiters. TDOE provided Recruiter Assessment Forms for each of their recruiters as evidence of annual review and evaluation of the ID&R practices of individual recruiters. The Recruiter Assessment Forms show that recruiters' knowledge of program eligibility was reviewed, but there is no documentation to support the SEA's review and evaluation of their recruiters' ID&R practices. For example, documentation should support how the SEA reviews and evaluates the methods used by recruiters to efficiently and effectively identify all eligible migratory children in their assigned geographic area and ways in which recruiters are maintaining proper interviewing skills.

**REQUIRED ACTION**

Within 60 business days of receiving this report, TDOE must provide evidence that it has:

1. Reviewed and evaluated the identification and recruitment practices of individual recruiters within the preceding year;
2. Maintained documentation that supports the SEA's implementation of this quality-control system—including written procedures that describe how such reviews and evaluations will be continued on an annual basis— and of a record of actions taken to improve the system where periodic reviews and evaluations indicate a need to do so.

## Title V, Part B, Subpart 2

### GOALS AND OBJECTIVES

### REQUIREMENT SUMMARY

Description: An SEA must submit an RLIS application that identifies program objectives and outcomes for activities, including how the SEA will use funds to help all students meet the challenging State academic standards and a description of how the SEA will provide technical assistance to eligible LEAs. Each SEA that receives a grant under this subpart shall prepare and submit an annual report that describes the degree to which progress has been made toward meeting the objectives and outcomes described in the application, including having all students in the State meet the challenging State academic standards.

ESEA § 5223 (b); § 5224

### ISSUE

TDOE's Rural and Low-Income School (RLIS) program goal is to provide access and opportunity for all students in four main areas: Climate and Access, Academic Achievement and Growth, College and Career Readiness, and Educators. TDOE measures its LEAs' progress towards its RLIS goals through different tasks, including promoting the use of spending flexibilities, a tagging system for LEAs to clearly align RLIS funds to TDOE's priorities in its budgeting platform, and technical assistance. TDOE funds four consultants to train and support LEAs on Inform TN, an online planning platform. Inform TN contains each RLIS LEAs' needs assessment, goals and action plans, performance reviews, alignment of RLIS fund use to goals, and a reflection period to aid in the following year's plan. TDOE and consultants review each annual plan and provide feedback to LEAs.

TDOE provided documentation outlining the types of data it collects to measure an LEA's progress towards meeting its RLIS goal. TDOE reported that it auto-populates an LEA's data on the four main areas each year and challenges LEAs to develop their annual plans around the needs identified from the data. However, TDOE did not provide the data itself and did not explain how the data is being evaluated to measure progress.

### REQUIRED ACTION

To comply with section 5223(b)(1) of the ESEA, within 60 business days, TDOE must provide the most recently available LEA outcome data for the RLIS program. TDOE must submit both the data collected to measure each LEA's progress towards the RLIS goals as well as a description of how the data is evaluated to determine progress. The information TDOE provides should be on the outcomes of the four main areas of Climate and Access, Academic Achievement and Growth, College and Career Readiness, and Educators.

## USE OF FUNDS

## REQUIREMENT SUMMARY

Description: An SEA must submit an RLIS application that identifies program objectives and outcomes for activities, including how the SEA will use funds to help all students meet the challenging State academic standards and a description of how the SEA will provide technical assistance to eligible LEAs. Each SEA that receives a grant under this subpart shall prepare and submit an annual report that describes the degree to which progress has been made toward meeting the objectives and outcomes described in the application, including having all students in the State meet the challenging State academic standards.

ESEA § 5223 (b); § 5224

## ISSUE

TDOE tracks each LEA's uses of RLIS funds for allowable activities through the Consolidated Funding Application (CFA). An LEA's CFA is reviewed by TDOE's regional coordinators, divisional coordinators, and finally TDOE's RLIS program office. TDOE's final review consists of checking both internal and Federal resources and collaborating with Title program teams across TDOE. Once the CFA is approved, it is entered into ePlan, TDOE's online grants management system. ePlan prevents LEAs from drawing down funds for anything other than the approved budget, helping to ensure that LEAs' uses of RLIS funds are consistent with their approved CFAs.

An LEA indicated that it uses RLIS funds for after school tutoring and a reading skills assessment program, consistent with ESEA section 5222(a). Although an LEA is currently using RLIS funds on allowable activities, TDOE is providing incorrect guidance on RLIS use of funds requirements. TDOE submitted an FY 2022 Technical Application Guide and reported it was used to train LEAs on developing their CFAs each year. However, the guide incorrectly states that Title IV, Part A spending rules apply to RLIS funds. RLIS funds are not subject to the Title IV, Part A spending requirements. It also specifically references the supplement, not supplant requirement for RLIS funds that are used for activities that are allowable under Title III; however, there is no other mention of the supplement, not supplant requirement in the guide. The supplement, not supplant requirement applies to all allowable RLIS activities, not just those authorized under Title III. In addition, TDOE submitted a Title V Quick Guide and FY21 Consolidated Spending Guide, both of which incorrectly state that RLIS funds may be used for activities that are allowable under Title IV, Part B. RLIS funds may not be used on Title IV, Part B allowable activities but may be used for allowable activities under Title I, Part A; Title II, Part A; Title III; Title IV, Part A; and parental involvement activities.

## REQUIRED ACTION

TDOE must ensure that its RLIS use of funds guidance aligns with the requirements in ESEA section 5222(a). Within 60 business days, TDOE must provide the Department with a copy of all relevant technical assistance guides updated with the correct use of funds requirements for RLIS funds described

above. It must also provide documentation that the InformTN and ePlan systems have been properly updated. TDOE must also provide a plan of how the correct information will be disseminated to LEAs and update its internal procedures to keep RLIS use of funds requirements up to date.

## SECTION V

# Met Requirements with Recommendation

## Financial Management & Cross Cutting

### AUDIT REQUIREMENTS

### REQUIREMENT SUMMARY

Description: An SEA is responsible for both resolving the audit findings of subrecipients and for conducting audit follow-up activities and corrective actions for findings from the SEA's yearly Single Audit. An SEA is also required to ensure that subrecipients who meet the audit threshold are audited and the audits are reported according to established timelines.

Uniform Guidance 2 C.F.R. §200.303(d)(2);  
 §200.331(d)(3); §200.331(f); §200.511(a);  
 §200.512; §200.521(c)

### ISSUE

TDOE provided the Department with sample Management Decision Letters and the tool it uses to track subrecipients' audits and audit findings. Not all LEAs that the Department met with, however, knew TDOE's process for resolving Single Audits; or believed that TDOE was communicating the results of its resolution of Single Audits to LEAs.

### RECOMMENDATION

The Department recommends that TDOE communicate its processes for audit resolution to all its LEAs and ensure that all LEAs understand how the information from single audit reports is used and how TDOE manages the corrective actions process.



# Met Requirements with Recommendation

## Title I, Part C

### IDENTIFICATION AND RECRUITMENT (ID&R) - ELIGIBILITY DOCUMENTATION

### REQUIREMENT SUMMARY

An SEA must use the national Certificate of Eligibility (COE) to document its eligibility determinations (34 C.F.R. § 200.89(c)).

A State and a subgrantee shall keep records to show its compliance with program requirements.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.

ESEA § 1304(c)(8), § 1309(2)-(5)

Title I Regulations 34 C.F.R. §§ 200.89(c)

EDGAR 34 CFR Part 76.731

2 CFR § 200.334

### ISSUE

Under 34 C.F.R. § 200.89(c), an SEA must use the national Certificate of Eligibility (COE) to document its MEP eligibility determinations. Under 34 C.F.R. § 76.731, an SEA and subgrantee are required to keep records to show its compliance with program requirements. Under 2 C.F.R. § 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Therefore, TDOE is required to keep COEs to show its compliance with program eligibility requirements and must retain COEs for three years from the date of the submission of the final expenditure report.

Staff from the State's MEP-funded local operating agency responsible for collection and maintenance of COEs stated they had transitioned to an electronic COE (e-COE) format in June 2020, and e-COEs are retained through the MIS2000 platform. COEs are also stored on the TNMigrant system. Prior to June 2020, COEs existed in paper form. A recruiter would fill out a COE and store it securely until it was mailed to the local operating agency's office where it was scanned and stored in a secure location by staff at that location. Local operating agency staff stated that they have not reached a point of destroying

COE documents in the five years since they began working with TDOE. Although the local operating agency has received guidance on destruction of financial documents and other supporting documents, they were not clear on whether the guidance applied to COEs as well.

### **RECOMMENDATION**

The Department recommends that TDOE review its written procedures for retaining COEs and communicate that information to the local operating agency responsible for COE collection and retention. For example, a COE that indicates that a child made a qualifying move in October 2020 means that the child may remain eligible, without another qualifying move, until as long as October 2023. A child eligible in October 2023 would be included in the Category 1 child count for the period September 1, 2023 – August 31, 2024 and would generate FY 2025-2027 funding for the State (because the current statutory formula uses a three-year average count of the number of eligible migratory children residing in the State from the preceding three years). FY 2027 funds may be used, with carryover, until September 30, 2029. The SEA does not need to submit the final expenditure report for these funds to the Department until as late as January 30, 2030. The three-year record retention period begins in January 2030 when the SEA submits the final expenditure report and runs until January 30, 2033. Therefore, the SEA would have to keep this particular COE, for a child found eligible in October 2020, until January 30, 2033.

## Title V, Part B, Subpart 2

### FINANCIAL MANAGEMENT

### REQUIREMENT SUMMARY

An SEA must submit an RLIS application that identifies program objectives and outcomes for activities, including how the SEA will use funds to help all students meet the challenging State academic standards and a description of how the SEA will provide technical assistance to eligible LEAs. Each SEA that receives a grant under this subpart shall prepare and submit an annual report that describes the degree to which progress has been made toward meeting the objectives and outcomes described in the application, including having all students in the State meet the challenging State academic standards.

ESEA § 5223 (b); § 5224

### ISSUE

TDOE uses two systems to account for all State and Federal funds, including RLIS. Edison ERP is TDOE's main accounting system, which has a general ledger and grant, payroll, and cash management modules. Federal grants are added into Edison and maintained separately as "Projects," which can store and control the expenditures by the applicable grant. Currently, TDOE reviews expenditures for some Federal awards monthly to confirm accuracy and reviews others on an annual basis, including RLIS. TDOE is in the process of standardizing the monthly expenditure review process for all Federal awards.

In addition, TDOE maintains a subsidiary system, ePlan, that is used by LEAs to report expenditures and request reimbursements from TDOE. ePlan is populated with the LEA's approved budget from the Consolidated Funding Application (CFA) created in InformTN, so any reimbursement requests must match pre-approved line items. The initial budget submitted by an LEA goes through a multi-step approval process by TDOE. An LEA requests reimbursement through ePlan, which sends the request to Edison nightly. TDOE's Treasurer approves the request and transfers the reimbursement to the G5 system shortly after. Finally, these integrated systems are also interactive. TDOE submitted documentation showing how TDOE and LEA staff interact through comments and approvals in both InformTN (during the budget planning process) and ePlan. TDOE uses these systems to generate reports on unspent funds and then reminds impacted LEAs to request reimbursements or spend funds according to the applicable performance period. An LEA provided an example of TDOE's monthly email that includes the amount of funds that have been spent for each program in each fiscal year.

The integration of TDOE's budget planning systems (i.e., the CFA and InformTN) and financial management systems (i.e., Edison and ePlan) on both the SEA and LEA levels appear to create an efficient financial management system for both the SEA and an individual LEA. The integrated system is aimed at ensuring that funds may only be spent on activities that are pre-approved and, once requested, reimbursement requests go through an automated approval process. TDOE is also able to use these integrated systems to regularly generate reports on unspent funds and use that information to support LEAs in utilizing their grant funds. The Department commends TDOE's use of efficient,

integrated financial management systems to help ensure that all funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award while decreasing the burden on LEAs.

TDOE is in the process of updating its financial management policies and procedures to create more consistency and mitigate the impact of staff turnover. Part of this process includes creating template documents that can then be individualized depending on the program. Some of the policies and procedures provided by TDOE have already gone through the review process while others have not yet been updated or individualized for RLIS. For example, TDOE provided Policy 20-Accounting for Federal Grant Expenditures and Revenues, which has not been updated since 2013. Additional documentation showed that procedures are being standardized in a template form and are therefore not specific to RLIS or had yet to be updated.

### **RECOMMENDATION**

The Department recommends that TDOE continue to update its financial management policies and procedures following its development and editing procedures to ensure that it is meeting all requirements as described in 2 C.F.R. §§ 200.302-305. Specifically, the Department recommends that TDOE prioritize establishing standardized methods for reviewing RLIS expenditures monthly in order to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.