

# American Recovery and Reinvestment Act (ARRA) - Action Plan

County: Blount County Schools  
Program Title: SNAP School Supplies Grant  
CFDA Number: #93.558

1. A plan detailing how the funds will be spent and how the agency will address the absence of federal funding after the ARRA grant is discontinued.

During the 10–11 fiscal year, the Board will budget and expend the SNAP School Supplies Grant Funds for instructional and consumable supplies for students on food stamp program. Since these funds are for the one-time purchase of supplies, the revenues and expenditures are non-recurring and an absence of federal funding will not affect the operations of the General Purpose School Fund. The Board does not anticipate receiving SNAP School Supplies funds in the future.

2. A summary description of the program and the objectives of the program. The goals and objectives should demonstrate cost-effectiveness. Goals and objectives are usually easy to understand, quantifiable, and as a result, measureable. The description will usually include (a) how performance will be measured (i.e. the methodology); (b) who is responsible for measuring performance; and (c) how often the results/progress will be tracked and reported. The description must be written in plain language that is concise and easily understood by a person who has no in-depth knowledge of the program. (Suggestion – you may want to answer questions 3 through 8 prior to completing this procedure.)

A description and objectives of the program were published by the Tennessee Department of Education and are attached. Funds received by Blount County Schools will be used for instructional and consumable supplies for students on food stamp program.

3. A description of the source (Name of the Federal/State/Other Agency) and amount of the ARRA grant the County expects to receive.

SFSF, State of Tennessee, Department of Education; FY 2010-2011:  
SNAP School Supplies Grant, \$77,736

4. What are the Federal/State/Other Agency reporting requirements for the ARRA grant?

State of Tennessee, Department of Education; FY 2010-2011:  
SNAP School Supplies Grant - Invoices to Program, Program Determined due date

TRAM Directives 7 and 10 include reporting requirements. Blount County Schools, as recipients of ARRA funds must ensure all contract and award documents include clauses to clarify that recipients are legally obligated to meet ARRA reporting requirements. Also, recipients of ARRA funds have the requirement to submit state specific reports to TRAM, upon request. We will comply with this requirement when requested.

5. What are the ARRA grant expenditure and performance measure requirements? (e.g. grant can/cannot be expended for, matching, time frames for obligation/expenditure, capturing the number of jobs created and retained, etc.)

ARRA grant funds for all the SNAP School Supplies Grant must be expended in accordance with guidelines established by the Tennessee Department of Education. A project budget will be prepared and submitted to the State for approval. All funds must be expended/obligated prior to September 30, 2010, and liquidated by November 15, 2010.

6. What procedures will be placed in operation to ensure that ARRA grant awards and expenditures are separately captured?

In accordance with TRAM Directive 2, Blount County Schools as recipients of ARRA funds has the requirement to ensure that all ARRA funds are accounted for separately from non-ARRA funds in financial and reporting systems to include sub-systems. The SNAP School Supplies will be accounted for separately by project accounts in Fund 141, cost center 71150.

7. What procedures will be utilized to capture performance measure data specifically related to jobs created and retained?

SNAP School Supplies Grant – No jobs created or retained with ARRA grant revenues.

8. Establish written criteria for sub-granting ARRA funds to other governments or nonprofits and awarding contracts if applicable.

N/A – Blount County Schools will not be sub-granting SFSF – State Grant funds.


9. A written description of the risk assessment plan required by TRAM Directive number eight. TRAM Directive number eight states, All recipients and subrecipients of ARRA funds are required to adopt a risk assessment process for all ARRA programs to include:

- Risk identification,
- Risk evaluation, and
- Risk mitigation plans.

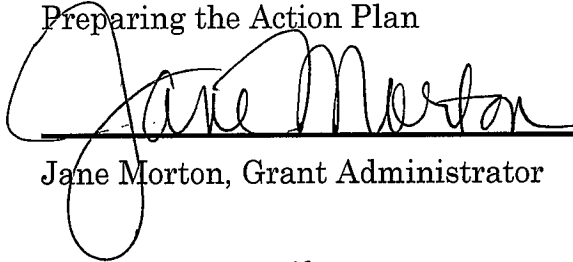
The risk assessment must also include items that address meeting program requirements and objectives. (Instructions for preparing a risk assessment are presented at [www.tn.gov/comptroller](http://www.tn.gov/comptroller) by following the ARRA link to the Division of County Audit.

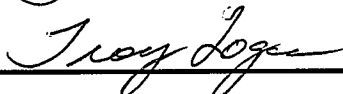
SEE RISK ASSESSMENT ATTACHED.

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1. Rob Britt, Director of Schools  
Senior Accountable Official for Recovery Act Activities

  
\_\_\_\_\_  
Signature 9-14-10  
Date

2. Signature(s) – Name and Title of Individuals Responsible for  
Preparing the Action Plan

  
\_\_\_\_\_  
Jane Morton, Grant Administrator 9-14-10  
Date

  
\_\_\_\_\_  
Troy Logan, Fiscal Administrator 9-14-10  
Date



PHIL BREDESEN  
GOVERNOR

STATE OF TENNESSEE  
DEPARTMENT OF EDUCATION  
6<sup>th</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-0375

TIMOTHY K. WEBB, Ed.D.  
COMMISSIONER

**AMERICAN RECOVERY AND REINVESTMENT ACT**

CFDA #93.558

Date: 9-9-10

Name of Local Education Agency: BLOUNT COUNTY SCHOOLS

Award Amount: See Attached Spreadsheet

Period of Grant Availability: September 10 - 30, 2010

**Terms And Conditions:** This grant award is made subject to all applicable statutes, regulations and funding limitations including Code of Federal Regulations (CFR), Education Department General Administrative Regulations (EDGAR) as applicable, and Office of Management and Budget (OMB).

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA will:

1. Distribute consumable school supplies and instructional materials purchased with these funds to teachers to support the individual success of children in the classroom whose families are food stamp eligible.
2. Ensure that children who receive these materials and supplies purchased with these grant funds are disadvantaged due to limited family income and resources based on food stamps eligibility.
3. Ensure that all funds are obligated on or before September 30, 2010. Funds to be liquidated by November 15, 2010.
4. Ensure that the appropriate expenditure documentation shall be maintained at the local education agency level.
5. Comply with all applicable state and federal laws and regulations including any directives or requirements from the Tennessee Recovery Act Management (TRAM) Office.
6. Submit reporting requirements as specified by federal and state laws, regulations and/or policies.
7. Track all ARRA funds and expenditures in separate budget accounts and categories as required.
8. Report any suspected illegal or improper use of funds to the State Comptroller's toll-free hotline: 1-800-232-5454.

Please sign and fax this form to the attention of Penny Griffith by Monday, September 20, 2010. Fax number 615.532.4791

\_\_\_\_\_  
Director of Schools

9/10/10  
\_\_\_\_\_  
Date

## Blount County School System

### Risk Assessment Compliance Documentation

#### ARRA SNAP School Supplies, CFDA#93.558

##### Step 1

Internal control policies and procedures have been developed by the office(s) of Blount County's Accounting & Budgeting Office and Blount County Schools (BCS). These offices will follow their respective internal control procedures to administer funds under their control. These internal policies and procedures will serve to provide reasonable assurances that the grant administrative offices of BCS will be able to administer the AARA SNAP SCHOOL SUPPLIES Grant insuring:

1. Effectiveness and efficiency of financial operations of the BCS.
2. Reliability of financial reporting for the program by BCS' management.
3. Compliance with applicable laws and regulations set forth by the State and Federal Government.

The BCS Internal Control Policies and Procedures serve to:

1. Maintain an appropriate internal control environment;
2. Employs a risk assessment procedure;
3. Establish formal procedures for all control activities;
4. Provides a forum for sharing of information and communication; and
5. Provide a monitoring of this process to accommodate changes in internal control needs and to improve where necessary, those in effect.

We have reviewed the Comprehensive Annual Financial Report for the Year Ended June 30, 2009, and noted the report did not disclose any deficiencies in internal controls over financial reporting that auditors considered to be material weaknesses; disclosed no instances of noncompliance or other matters that are required to be reported under GAS; did not disclose any deficiencies in internal controls over compliance with requirements applicable to major programs and OMB A133 that auditors considered to be material weaknesses. And the audit did not reveal any segregation of duties internal control findings.

BCS' internal control policies and procedures are maintained in the respective offices of the Blount County's Accounting & Budgeting Office and BCS and will serve to guide the internal controls necessary to implement the ARRA grants received by BCS.

Therefore, based on our understanding of the Office of the Tennessee Recovery Act Management's (TRAM) directives and guidance from the State of Tennessee, Division of County Audit, we are in compliance with the TRAM Directives No. 5 and 6. We have reviewed the BCS internal control policies and procedures; are familiar with these controls; and have reasonable assurance these internal controls are in place and functioning properly. The BCS internal control environment includes approvals, adjustments, recordkeeping, reporting reconciliation, segregation of duties, and supervision. The control environment also facilitates external monitoring and post-audit activities.

## Step 2

BCS has reviewed and defined the program objectives of the AARA SNAP SCHOOL SUPPLIES Funds that were received on September 10, 2010. This grant provided funds to purchase consumable school supplies and instructional materials to support children in the classroom whose families are food stamp eligible.

A meeting of associated officials and staff was held on September 14, 2010, whereby the expectations and objectives of this grant was identified as it pertains to the ARRA SNAP SCHOOL SUPPLIES project. BCS has a clear understanding of these program expectations and objectives.

## Step 3

A formal meeting was held by BCS Officials on September 14, 2010. All employees and officials associated with the administration of the ARRA grant for the SNAP SCHOOL SUPPLIES project were present.

The following employees of BCS were in attendance:

Rob Britt, Troy Logan, Jane Morton

Each in attendance was briefed on the program requirements and goals of BCS with respect to implementing the SNAP SCHOOL SUPPLIES Project. Each one was instructed as to the need for strict transparency and accountability guidelines associated with this project.

As a result of that meeting, ARRA grant administration duties and responsibilities were outlined and assigned as follows:

**Rob Britt, Senior Accountable Official, ARRA Grants**

**Troy Logan, Fiscal Administrator**

The following items were reviewed at the meeting:

- a.) The latest financial and compliance audit of Blount County with respect to identifying past significant deficiencies and/or material weaknesses in the office of the ARRA grant administrator. Steps have been taken to address these audit findings and the following actions were taken to ensure that these deficiencies do not arise during the administration of the ARRA grant.

We have reviewed the Comprehensive Annual Financial Report for the Year Ended June 30, 2009, and noted the report did not disclose any deficiencies in internal controls over financial reporting that auditors considered to be material weaknesses; disclosed no instances of noncompliance or other matters that are required to be reported under GAS; did not disclose any deficiencies in internal controls over compliance with requirements applicable to major programs and OMB A133 that auditors considered to be material weaknesses. The audit did not reveal any segregation of duties internal control findings.

b.) The Grant Administrators have the following oversight responsibilities:

- Accounting
- Reporting
- Purchasing
- Other duties that assure accountability of the grant

In that regard the Grant Administrator assigns all responsibilities in the administration of this grant including but not limited to:

- Preparing and filing quarterly reports
- Cash draw downs
- Oversight of expenditures to insure appropriates within the objectives of the grant
- Goal and project completion progress
- Corrective Action needed relative to any of the above
- Continuous monitoring of all persons and activities associated with the grant.

c.) The grant administrator understands that it is his/her responsibility to make every one assisting in the administration of the ARRA grant are aware of the county's responsibility of administering the grant and to insure that the administration operates in an environment of transparency and open communication. The Blount County Schools' grant administration team has been made fully aware that Blount County Schools' failure to properly account for and/or spend ARRA funds may require Blount County taxpayers to reimburse the federal government for any or all of the misused funds.

d.) Blount County Schools has employed the Comptroller of the Treasury new accounts for the tracking program funds (receipts and disbursements). Furthermore Blount County Schools has established appropriate accounts compliant with the Comptroller of the Treasury's Uniform Chart of Accounts. The bookkeeper/account for this project has been made aware of the requirement to file all necessary reports associated with this grant within 10 (ten) days of the end of each quarter of the grant appropriating period to comply with ARRA accounting guidelines. Any unexpended grant funds that carry over into another accounting period will be designated as ARRA Project reserves.

e.) The Grant Administrator will conduct, assign and/or oversee each person responsible for cash draw downs, preparing any and all associated reports and submitting all reports to as appropriate to the state/federal agency overseeing this program in a timely manner.

f.) Internal controls for administration of these grants were discussed and acknowledged at a meeting held on 10-14-10 between all associated with the administration of the grants. The purpose of the meeting was to review existing and to identify any new internal controls necessary to minimize the potential for misappropriations', waste or abuse, of grant funds. See Step 1 above for analysis of internal controls. We are confident that our internal controls are sufficient to properly administer all funds received through ARRA.

g.) In the event that the Grant Administrator is unable to perform his duties, a new administrator will be appointed by Rob Britt, Director of Schools. In the interim period Troy Logan will serve in the former Grant Administrator's capacity until the new Grant Administrator resumes that responsibility.

Periodic meetings will be scheduled periodically during the grant administration period for all personnel associated with the SNAP SCHOOL SUPPLIES Project as deemed necessary by the Grant Administrators.

The purpose of these meetings will be to assess concerns that arise with regard to grant administration, complying with grant objectives, maintaining appropriate documentation, and maintaining proper and appropriate accounting and reporting procedures. Prior to these meetings the Grant Administrator will consult with state or federal departments as appropriate to identify any issues that need to be addressed by county management.

#### Step 4

The fourth step in the risk assessment process involves resolving any risks identified.

As of this date, September 14, 2010, no current risks have been identified for the SNAP SCHOOL SUPPLIES Project.