

**Tennessee Commission on Aging and Disability**

**For the Years Ended  
June 30, 2001, and June 30, 2000**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
State Capitol  
Nashville, Tennessee 37243-0260  
(615) 741-2501

John G. Morgan  
Comptroller

August 15, 2002

The Honorable Don Sundquist, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and

Mr. James S. Whaley, Executive Director  
Tennessee Commission on Aging and Disability  
Nashville, Tennessee 37243

Ladies and Gentlemen:

Transmitted herewith is the financial and compliance audit of the Tennessee Commission on Aging and Disability for the years ended June 30, 2001, and June 30, 2000.

The review of management's controls and compliance with policies, procedures, laws, and regulations resulted in a finding which is detailed in the Objectives, Methodologies, and Conclusions section of this report.

Sincerely,

John G. Morgan  
Comptroller of the Treasury

JGM/cj  
02/051



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
DIVISION OF STATE AUDIT**

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April 12, 2002

The Honorable John G. Morgan  
Comptroller of the Treasury  
State Capitol  
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have conducted a financial and compliance audit of selected programs and activities of the Tennessee Commission on Aging and Disability for the years ended June 30, 2001, and June 30, 2000.

We conducted our audit in accordance with government auditing standards generally accepted in the United States of America. These standards require that we obtain an understanding of management's controls relevant to the audit and that we design the audit to provide reasonable assurance of the Tennessee Commission on Aging and Disability's compliance with the provisions of policies, procedures, laws, and regulations significant to the audit. Management of the Tennessee Commission on Aging and Disability is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit disclosed a finding which is detailed in the Objectives, Methodologies, and Conclusions section of this report. The department's administration has responded to the audit finding; we have included the response following the finding. We will follow up the audit to examine the application of the procedures instituted because of the audit finding.

We have reported other less significant matters involving the department's internal controls and/or instances of noncompliance to the Tennessee Commission on Aging and Disability's management in a separate letter.

Sincerely,

Arthur A. Hayes, Jr., CPA, Director  
Division of State Audit

AAH/cj

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit  
**Tennessee Commission on Aging and Disability**  
For the Years Ended June 30, 2001, and June 30, 2000

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## AUDIT SCOPE

We have audited the Tennessee Commission on Aging and Disability for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, payroll and personnel, general financial and program compliance, compliance with the Financial Integrity Act, utilization of the Department of Finance and Administration's State of Tennessee Accounting and Reporting System (STARS) grant module to record the receipt and expenditure of federal funds, and compliance with the Department of Finance and Administration's subrecipient monitoring policy. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

## AUDIT FINDING

### **Requirements of Financial Integrity Act Were Not Met**

The commission did not submit the required letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration and the Comptroller of the Treasury by June 30, for fiscal years ending in 2001, 2000, and 1999 (page 9).

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"Audit Highlights" is a summary of the audit report. To obtain the complete audit report, which contains all findings, recommendations, and management comments, please contact

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**Audit Report**  
**Tennessee Commission on Aging and Disability**  
**For the Years Ended June 30, 2001, and June 30, 2000**

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# **Tennessee Commission on Aging and Disability For the Years Ended June 30, 2001, and June 30, 2000**

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## **INTRODUCTION**

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### **POST-AUDIT AUTHORITY**

This is the report on the financial and compliance audit of the Tennessee Commission on Aging and Disability. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

### **BACKGROUND**

The Commission on Aging and Disability, currently authorized under Section 71-2-101, *Tennessee Code Annotated*, was created by the General Assembly in 1963 and is designated as the state agency on aging by the Governor. As the state agency on aging, the commission is mandated by the Older Americans Act [42 U.S.C.A. 3001] to provide leadership relative to all aging issues on behalf of older persons in the state, and is the focal point for aging issues and the advocate within state government for older Tennesseans. The commission serves as a clearinghouse for information on needs characteristic of older Tennesseans and of adults with disabilities needing home and community services. In addition to responding to requests for information, in 2001 the commission’s responsibilities were expanded to include planning, coordinating, and implementing home- and community-based long-term care services for adults with disabilities. The commission consists of 18 members appointed by the Governor; 2 members from the General Assembly; the Commissioners of Health, Human Services, Veterans Affairs, and Mental Health and Developmental Disabilities; the Council on Developmental Disabilities Executive Director; and a representative of the Governor’s office.

The commission administers a variety of federal programs funded by the Administration on Aging, the Centers for Medicare and Medicaid Services, and the Department of Labor. The funds support a wide range of activities including planning, coordination, training, technical assistance, monitoring, evaluation, and advocacy. In addition, the funds support the provision of services such as community service employment, meals, transportation, homemaker services, legal assistance, health insurance counseling, information, referral, a long-term care ombudsman,

case management, minor home repairs, health promotion and screening, medication management, and family caregiver support.

Also, the commission administers state funds providing home-delivered meals, public guardianship, homemaker services, personal care, information and referral, case management, and multipurpose senior center services.

Under the leadership of the executive director, the commission has five organizational sections: planning, public policy development and analysis, community services, fiscal and administrative services, and support services.

An organization chart of the commission is on the following page.

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### **AUDIT SCOPE**

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We have audited the Tennessee Commission on Aging and Disability for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, payroll and personnel, general financial and program compliance, compliance with the Financial Integrity Act, utilization of the Department of Finance and Administration's State of Tennessee Accounting and Reporting System (STARS) grant module to record the receipt and expenditure of federal funds, and compliance with the Department of Finance and Administration's subrecipient monitoring policy. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

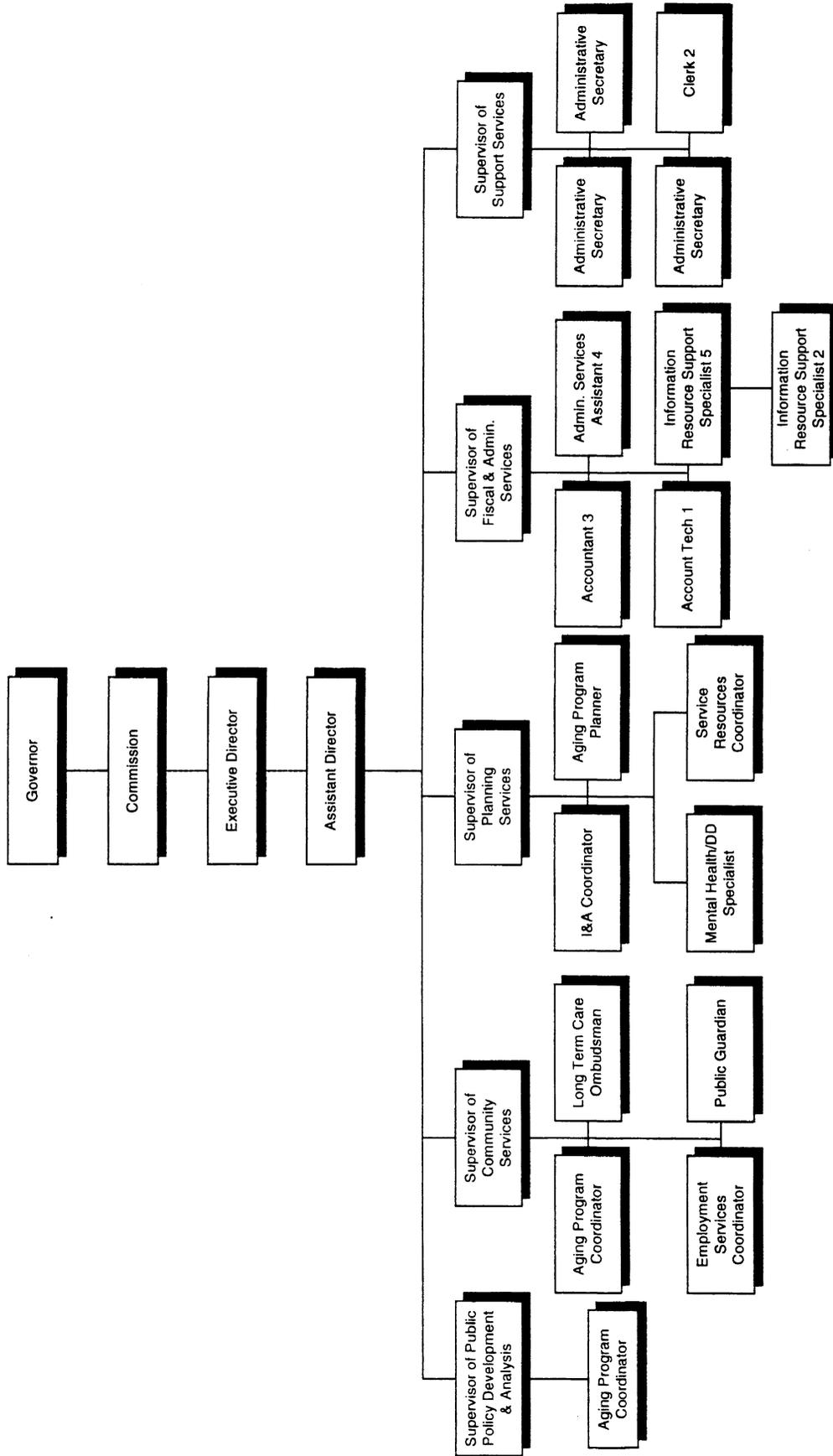
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### **PRIOR AUDIT FINDINGS**

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There were no findings in the prior audit report.

# TENNESSEE COMMISSION ON AGING AND DISABILITY ORGANIZATIONAL CHART



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## OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

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### REVENUE

Our objectives in reviewing revenue were to determine whether

- cash collected during the audit period had been deposited timely,
- petty cash or change funds had been authorized by the Department of Finance and Administration, and
- the commission's records were reconciled with Department of Finance and Administration's reports.

We interviewed key personnel to gain an understanding of the internal controls over revenue. We performed analytical procedures using computer-assisted audit techniques; we also tested revenue transactions and reviewed supporting documentation to determine if petty cash had been properly authorized, collected cash had been deposited timely, and reconciliation of the commission's records and Finance and Administration's reports was performed.

Based on our interviews with appropriate personnel, review of supporting documentation, and testwork performed, cash collected during the audit period was deposited timely, petty cash/change funds were authorized by the Department of Finance and Administration, and the commission's revenue records were reconciled with Department of Finance and Administration's reports.

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### EXPENDITURES

Our objectives in reviewing expenditures were to determine whether

- recorded expenditures were for goods and services authorized and received,
- payment was made in a timely manner and for the proper amount,
- payment was paid in accordance with the appropriate guidelines and regulations, and
- the commission's records were reconciled with the Department of Finance and Administration's reports.

We interviewed key personnel to gain an understanding of the internal controls over expenditures. We performed analytical procedures using computer-assisted audit techniques; we also tested a nonstatistical sample of expenditure transactions and reviewed supporting documentation to determine that payment was proper, timely, in accordance with guidelines and regulations, and reconciled with the Department of Finance and Administration's reports.

Based on the results of our interviews, analytical procedures, review of supporting documentation, and sample testwork, it appears that expenditures were properly authorized and received, payments were correct and timely, payments were in compliance with guidelines and regulations, and the commission's records were reconciled with the Department of Finance and Administration's reports.

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## **PROPERTY AND EQUIPMENT**

Our objectives in reviewing property and equipment were to determine whether

- the property listing represented a complete and valid listing of the costs of the commission's assets purchased during the audit period,
- property and equipment were adequately safeguarded,
- capital expenditures represented a complete and valid listing of the property and equipment acquired during the audit period, and
- equipment purchases charged to federal grants complied with grant requirements.

We interviewed key personnel to gain an understanding of the internal controls over property and equipment. We reviewed supporting documentation and tested a nonstatistical sample of transactions to determine the completeness and validity of the capital expenditures and property listing, that purchased equipment charged to federal grants complied with grant requirements, and that equipment was adequately safeguarded.

Based on the interviews with personnel, review of supporting documentation, and sample testwork, it appears that equipment was adequately safeguarded, the capital expenditures listing and property listing were complete and valid, and equipment charged to federal grants complied with grant requirements.

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## **PAYROLL AND PERSONNEL**

Our objectives in reviewing payroll and personnel were to determine whether

- payroll amounts were recorded correctly and properly distributed by account,
- employees were qualified for their positions, and
- performance evaluations were completed timely for all employees.

We interviewed key personnel to gain an understanding of the internal controls over payroll and personnel. We performed an analytical review using computer-assisted audit techniques and reviewed supporting documentation to determine that payroll amounts were

properly recorded and distributed, employees were qualified for their positions, and performance evaluations were completed timely.

Based on our review and inquiry, payroll disbursements appeared properly supported and recorded, employees were qualified for their positions, and employees were evaluated in a timely manner.

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## **GENERAL FINANCIAL AND PROGRAM COMPLIANCE**

### **Title V – Senior Community Service Employment (SCSEP)**

SCSEP is mandated by Title V of the Older American Act and is administered by the U. S. Department of Labor. Its purpose is to provide part-time employment for low-income persons who are 55 years of age or older.

### **Title VII-G – Elder Abuse Prevention Program**

This program provides education and support to prevent to elder abuse. Education programs are offered to elder care providers in determining, assessing, and reporting abuse of the elderly. The program is meant to increase public awareness.

### **Title VII-A – Ombudsman Program**

The Older Americans Act mandates the establishment of a program to identify, investigate, and resolve complaints against long-term care facilities. The program uses an already existing statewide uniform reporting system and procedures for appropriate access by Ombudsmen to facilities and records. Complaints can be filed by or on the behalf of persons over the age of 60.

### **Title III-D – Preventive Services**

Title III-F, Preventive Services, and Title III-D, In-Home Frail, were combined under the updated Older Americans Act into Title III-D, Preventive Services. This program is to strengthen preventive health services and health promotion systems. Funds are used to provide health risk assessments, routine health screenings, nutrition screenings, and education to participants and their caregivers.

### **Title III-B – Supportive Services**

Providing transportation services, in-home services, and caregiver support services, this program ensures that elders receive the services they need to remain independent. The commission provides access, in-home, and legal assistance services under this program. Access services include information and referral, outreach, transportation, and case management. In-

home services include homemaker (housekeeping assistance), home health aide, visiting, and telephone reassurance.

### **Title III-C (C1 & C2) – Nutrition Services**

This program provides for support of nutrition services including nutritious meals, nutrition education, and other appropriate nutrition services in order for older Americans to maintain health, independence, and quality of life. Meals may be served in a congregate setting or delivered to the home.

### **Fraud Awareness for Senior Tennesseans**

Awards in this program are made to support a national program to enlist retired professional and other older volunteers in combating Medicare/Medicaid fraud and waste; a national program of statewide senior legal hotlines, legal, and related elder rights projects; and projects focused on minority aging issues. This program's requirements overlap many other programs, and funding is very limited.

### **Title III-E – National Family Caregiver Support Program**

This program was implemented by the 2001 amended Older Americans Act to assist states in providing multifaceted systems of support services for family caregivers and grandparents or older individuals who are relative caregivers. Services to be provided include information for caregivers about available services; assistance to caregivers in gaining access to the services; individual counseling, organizational support groups, and caregiver training; respite care to enable caregivers to be temporarily relieved; and supplemental services, on a limited basis, to complement the care provided by caregivers.

Our objectives in reviewing general financial and program compliance of the above programs were to determine whether

- procedures for financial monitoring of the area agencies complied with applicable policies, laws, and regulations;
- financial data generated internally by the commission reconciled with financial data reported by the area agencies and with the federal reports;
- programs were adequately monitored in accordance with federal and state guidelines and regulations; and
- programs complied with applicable federal and state guidelines regarding training, eligibility, documentation, and other applicable requirements.

We interviewed key personnel to gain an understanding of the internal controls over general financial compliance. We reviewed applicable laws and grant agreements, performed analytical procedures using computer-assisted audit techniques, and traced amounts on the commission's internally generated financial data to financial data reported by area agencies and with

federal reports to determine if applicable amounts reconciled. We reviewed supporting documentation to determine if programs and procedures for financial monitoring of area agencies were in compliance with applicable federal and state guidelines. We performed testwork and reviewed supporting documentation to determine if programs were adequately monitored in accordance with federal and state guidelines and regulations.

Based on our interviews of key personnel, review of supporting documentation, and the results of our testwork, procedures for financial monitoring of the area agencies appear to comply with applicable policies, laws, and regulations. The financial data generated internally by the commission also appear to reconcile with financial data reported by the area agencies and to federal reports. Also, it appears that programs were adequately monitored in accordance with federal and state guidelines and regulations; and programs appeared to comply with applicable federal and state guidelines regarding training, eligibility, documentation, and other applicable requirements.

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## **FINANCIAL INTEGRITY ACT**

The Financial Integrity Act of 1983 requires the head of each executive agency to submit a letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration and the Comptroller of the Treasury by June 30, 1999, and each year thereafter. In addition, the head of each executive agency is also required to conduct an evaluation of the agency's internal accounting and administrative control and submit a report by December 31, 1999, and December 31 of every fourth year thereafter.

The objectives of our review of the Tennessee Commission on Aging and Disability's compliance with the Financial Integrity Act were to determine whether

- the department's June 30, 2000, and June 30, 1999, responsibility letters and December 31, 1999, internal accounting and administrative control report were filed in compliance with Section 9-18-104, *Tennessee Code Annotated*;
- documentation to support the department's evaluation of its internal accounting and administrative control was properly maintained;
- procedures used in compiling information for the internal accounting and administrative control report were in accordance with the guidelines prescribed under Section 9-18-103, *Tennessee Code Annotated*; and
- corrective actions have been implemented for weaknesses identified in the report.

We interviewed key employees responsible for compiling information for the internal accounting and administrative control report to gain an understanding of the department's procedures. We also reviewed the supporting documentation for these procedures.

We determined that the Financial Integrity Act responsibility letters for fiscal years ended June 30 of 2001, 2000, and 1999 were not submitted as required as discussed in the finding below. However, the internal accounting and administrative control report was submitted on time, support for the internal accounting and administrative control report was properly maintained, and procedures used were in compliance with *Tennessee Code Annotated*. Corrective action was being taken on the weaknesses noted.

### **The commission did not comply with the Financial Integrity Act**

#### **Finding**

Section 9-18-104, *Tennessee Code Annotated*, requires the head of each executive agency to submit a letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration (F&A) and the Comptroller of the Treasury by June 30, 1999, and each year thereafter. Unique or infrequent circumstances, which might affect internal control, should also be considered during the preparation of this letter. In addition, the head of each executive commission is also required to conduct an evaluation of the commission's internal accounting and administrative control and submit a report by December 31, 1999, and December 31 of every fourth year thereafter. In December 1998, F&A issued *Guidelines for the Evaluation of Internal Accounting and Administrative Controls*.

Management complied in part by submitting the required evaluation of the commission's internal accounting and administrative control report by December 31, 1999, but management of the commission did not submit the required letters acknowledging responsibility for maintaining the internal control of the agency to the Commissioner of F&A and the Comptroller of the Treasury by June 30, 2001; June 30, 2000; or June 30, 1999. By not submitting the letters acknowledging responsibility for maintaining the internal control system, unique or infrequent circumstances that could affect internal control may go undetected.

#### **Recommendation**

Management should comply with all requirements of the Financial Integrity Act and ensure the required letters acknowledging responsibility for maintaining the internal control are submitted to the Comptroller of the Treasury and the Department of Finance and Administration by the submission deadlines.

## **Management's Comment**

We concur and have taken corrective action by issuing the necessary letters acknowledging responsibility for maintaining the internal control of the agency. The letters were issued on March 6, 2002, in which it was stated, "In compliance with T.C.A. §9-18-104(a), I as Executive Director, and Perry E. Register, as Supervisor of Fiscal Services, acknowledge and accept responsibility for maintaining the systems of internal accounting and administrative controls in the Tennessee Commission on Aging and Disability. We not only accept these responsibilities at the current date, but also retroactive to the dates of our appointment to our present positions and will continue to do so as long as we remain in those positions."

"In further compliance with T.C.A. §9-18-104, the Commission will timely submit letters of assurances by June 30, 2003, and by June 30 of each year thereafter and will timely submit a report of our evaluation of the systems by December 31, 2003, and every fourth year thereafter."

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### **DEPARTMENT OF FINANCE AND ADMINISTRATION POLICY 20, "RECORDING OF FEDERAL GRANT EXPENDITURES AND REVENUES"**

Department of Finance and Administration Policy 20 requires that state departments whose financial records are maintained on the State of Tennessee Accounting and Reporting System (STARS) fully utilize the STARS grant module to record the receipt and expenditure of all federal funds. Our objectives were to determine whether

- appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and related revenue and expenditure transactions were coded with the proper grant codes;
- appropriate payroll costs were reallocated to federal programs within 30 days of each month-end using an authorized redistribution method;
- the department negotiated an appropriate indirect cost recovery plan, and indirect costs were included in drawdowns; and
- the department utilized the appropriate STARS reports as bases for preparing the Schedules of Expenditures of Federal Awards and reports submitted to the federal government.

We interviewed key personnel to gain an understanding of the department's procedures and controls concerning Policy 20. We performed testwork to determine if appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and if related revenue and expenditure amounts were coded with the proper grant codes. We performed testwork to determine if the department had negotiated an appropriate indirect cost recovery plan and if indirect costs were included in drawdowns. We also performed testwork to determine if the appropriate STARS reports were used as bases for preparing the schedule of expenditures of federal awards and reports submitted to the federal government.

Based on our interviews, reviews of supporting documentation, and testwork, we determined that the appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and that related revenue and expenditure transactions were coded with the proper grant codes. We determined that the department had negotiated an appropriate indirect cost recovery plan, and indirect costs were included in drawdowns. Also, we determined that the department utilized the appropriate STARS reports as bases for preparing the schedule of expenditures of federal awards and reports submitted to the federal government.

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**DEPARTMENT OF FINANCE AND ADMINISTRATION POLICY 22,  
“SUBRECIPIENT MONITORING”**

Department of Finance and Administration Policy 22 establishes guidelines for uniform monitoring of subrecipients that receive state and/or federal funds from state departments, agencies, and commissions. Our objectives were to determine whether

- the commission submitted the required annual monitoring plan including the required information by the required date,
- the commission submitted the required annual summary report by the required date,
- the commission submitted a list of all subrecipients to the monitoring agency noting the high- and moderate-risk subrecipients, and
- the commission is receiving and reviewing the area agencies’ monitoring reports and audit reports and following up on reported findings.

We interviewed key personnel and reviewed supporting documentation to gain an understanding of the department’s procedures and controls concerning Policy 22. We reviewed the annual monitoring plan with the list of all subrecipients and the annual summary report to determine if the plan and report contained the appropriate information and had been submitted by the required date. We performed testwork on the area agencies’ monitoring and audit reports to determine whether the commission is receiving, reviewing, and following up reported findings.

Based on interviews and review of supporting documentation, we determined the commission had submitted the required information in the annual monitoring plan, the list of all subrecipients noting their risk assessment, and the annual summary report by the required submission date. Based on the testwork and review of supporting documentation, we determined that the commission is receiving and reviewing the area agencies’ monitoring reports and audit reports and following up on reported findings.

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## OBSERVATIONS AND COMMENTS

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### TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

Section 4-21-901, *Tennessee Code Annotated*, requires each state governmental entity subject to the requirements of Title VI of the Civil Rights Act of 1964 to submit an annual Title VI compliance report and implementation plan to the Department of Audit by June 30, 1994, and each June 30 thereafter. The Tennessee Commission on Aging and Disability filed its compliance reports and implementation plans on July 3, 2000, and June 30, 1999.

Title VI of the Civil Rights Act of 1964 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no person shall, on the grounds of race, color, or origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funds.

On October 15, 1998, the commissioner of Finance and Administration notified all cabinet officers and agency heads that the Human Rights Commission is the coordinating state agency for the monitoring and enforcement of Title VI.

A summary of the dates state agencies filed their annual Title VI compliance reports and implementation plans is presented in the special report *Submission of Title VI Implementation Plans*, issued annually by the Comptroller of the Treasury.

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## APPENDIX

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### ALLOTMENT CODE

The Tennessee Commission on Aging and Disability allotment code is 316.02.