



December 25, 2024

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# Internal Controls

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Internal Controls

Reference Number: CTAS-2200

Effective June 30, 2016, local governments were required to establish and maintain internal controls to provide reasonable assurance that:

- obligations and costs are in compliance with applicable law;
- funds, property and other assets are safeguarded against waste and loss; and
- revenues and expenditures are properly recorded and accounted for to allow for accurate and reliable financial reports.

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