



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

March 31, 2025

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# Misrepresentation of Information to Auditor

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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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# Misrepresentation of Information to Auditor

Reference Number: CTAS-647

A public servant commits an offense who, with intent to deceive, knowingly misrepresents material information related to an audit conducted by a state auditor in the department of audit. This offense is a Class C misdemeanor. T.C.A. § 39-16-407.

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**Source URL:** <https://www.ctas.tennessee.edu/eli/misrepresentation-information-auditor>