



March 10, 2025

Auditing-County Clerk

Dear Reader:

The following document was created from the CTAS website (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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Reference Number: CTAS-750

The records of all county clerks must be audited on an annual basis. T.C.A. § 4-3-304(4). The Comptroller is given the authority to establish auditing standards, and the county legislative body contracts with a certified public accountant, or the Division of Local Government Audit, to make the annual audit. T.C.A. §§ 9-3-212; 4-3-304. Auditors of the Division of Local Government Audit of the State Comptroller's Office or the independent certified public accountant will audit the county clerk's books, accounts, and records annually to ascertain any errors, irregularities or defaults. T.C.A. §§ 4-3-304; 9-3-201. The fiscal year for a county clerk's office is July 1 through June 30. County clerks must use the uniform chart of accounts.

Source URL: <https://www.ctas.tennessee.edu/eli/auditing-county-clerk>