



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Audit

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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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# Audit

## Private Acts of 1927 Chapter 260

**SECTION 1.** That it shall be the duty of the County Judge or Chairman of the County Courts in counties of this State having a population of not more than 24,561 nor less than 24,361, according to the Federal Census of 1920 or any subsequent Federal Census, to have made, not less than every two years, and oftener, if sufficient cause should arise, an audit, by competent auditors or certified public accountants, of the books and records of all County officials, who handle, in any way, any County revenue, boards or commissions, including the County Judge or Chairman of the County Court, the County Court Clerk, Sheriff, County Trustee, Circuit Court Clerk, Clerk and Master, Superintendent of Public Instruction, County Board of Education, Special School Districts, Drainage Districts, Road Commissioners, Bridge and Levee Supervisor, Justices of the Peace, all other officials, board [sic] or commissions, who handle any County revenue of counties coming within the provisions of this Act. Whenever the term of office of any County official expires, he, she or they shall be checked out and a full settlement be made with the counties herein affected, before the new officials shall take the oath of office and such audit and settlement as shown shall be certified to the County Judge or Chairman.

**SECTION 2.** That it shall be the duty of the County Judge or Chairman of the County Courts of the counties herein affected to have such audit or audits made before the qualification date of any new official, it being the legislative intent of this Act, that no retiring official shall leave office without a final audit and settlement as herein is provided and that not any new official enter upon the duties of office until he, she or they be properly checked in and for the carrying out of this provision, any such retiring or new official shall give of such of his, her or their time, without compensation more than is paid such retiring official, as may be necessary for a proper functioning of this section, that retiring officials make proper settlements and new and incoming officials have full knowledge of condition of offices assumed. Such County Judge or [sic] County Chairman, in order to have such audit or audits made as is herein required, shall appoint a committee of three members from the Quarterly County Courts of such counties as come within the provisions of this Act, who with the County Judge or Chairman of such Court or Courts, shall compose the committee to have charge and control of such audit or audits, as such County Judge or Chairman may order. This committee shall first organize and they shall then have the power to make rules and regulations, to govern such audit or audits and is by this Act empowered to contract with auditors or certified accountants, by bids or otherwise; if bidding is used, such committee is given the right to reject any and all bids; they are by this Act given the authority to summon witnesses to appear before them and such auditors or accountants; to question such witnesses and pay any person failing or refusing to obey any such subpoena to appear and who fails or refuses to testify when called upon by such committee shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$25.00, and each time such party or parties refuse to answer any subpoena to appear and testify or refuses to give testimony by the answering of any question or the production of any record, book, file or paper, as may be demanded, each such refusal shall under this Act, constitute a separate offense. The cost of such audit or audits shall be paid out of the funds of the County, upon warrant drawn by the County Judge or Chairman, when such committee as may have charge of such audit or audits certifies to the County Judge or Chairman the completion of such audit.

**SECTION 3.** That it shall be the duty of such committee as mentioned in Section 2 of this Act, when the audit is completed to make a report, which shall include the findings of the auditors or accountants, to the Quarterly Court, either at a regular or called session of such Court, for such Court's consideration and action and such report shall be made a part of the record of such Court, in such manner as the membership thereof may prescribe.

**SECTION 4.** That any official, board or commission of any county hereof affected, who fails or refuses to deliver to such committee as named in Section 2 hereof, auditors, agents or attorneys of such committee or auditors, any record, file, book or paper, as may be required of them, being in their possession, having been in their possession or that come into their possession during such time as such audit may be in progress, or who attempts, in any way to interfere with, block in any manner a full and fair investigation and audit of his, her or their office, records, books, files, shall be deemed guilty of a misdemeanor and upon conviction be fined not less than \$10.00 nor more than \$50.00 for each offense.

**SECTION 5.** That any settlement by the paying into the County Treasury of any money, by any official, board or commission, so audited and who may be found indebted to any county or counties as may be affected by this Act, is to be the final of such Act, that is to say, no such official, commission or board, shall have any right to make any demand for the return of such money paid by them, or to enter suit in any court, or allow same to be entered by agent or attorney for recovery of any such money as may have

been paid, or produce any paper, file, receipt, book, record of any kind and claim a refund or payment back of any such money paid as herein set out, that was not produced during the course of such audit; and by the payment of such money is estopped from asking, suing or making any effort for the return of any sum for which he, she or they have already paid and for which proper credit has been given by such auditors or accountants.

**SECTION 6.** That it shall be the duty of such County Judge or Chairman to have a condensed report of such audit or audits made printed, at least one time, in each newspaper published in such county or counties as are herein affected and authority to pay the cost of such publication is given by this Act upon warrant drawn by such Judge or Chairman upon the Trustee of such county or counties.

**SECTION 7.** That any County Judge, or Chairman, whose county may come within the provisions of this Act, who fails or refuses to carry out the provisions herein set out, shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$50.00.

**SECTION 8.** That if any word, phrase or section of this Act be declared unconstitutional, that it will not effect [sic] or render invalid or unconstitutional the whole Act.

**SECTION 9.** That all laws or parts of laws in conflict with this Act, be, and the same are hereby repealed and that this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 31, 1927.

**COMPILER'S NOTE:** General law dealing with audits of county officers and employees is found in Title 8, Chapter 15 of Tennessee Code Annotated. The auditor is required to furnish a bond.

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