



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Auditing Commission

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Dear Reader:

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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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# Auditing Commission

## Private Acts of 1919 Chapter 815

**SECTION 1.** That the three Commissioners hereinafter named in counties having a population of not less than 19,395, nor more than 19,405 according to the Federal Census of 1910 or any subsequent Federal Census shall elect an Auditor who shall be a public accountant and over twenty-one years of age, and who shall be clothed with the power and charged with the duties hereinafter defined.

**SECTION 2.** That the three Commissioners created by this Act shall be John Wood, of Edwina, Tennessee; J. Frank Nease, of Parrottsville, Tennessee, and D. C. Waters, of Cosby, Tennessee, whose terms of office shall expire April 1, 1921, and thereafter the Quarterly County Court shall elect their successors at the April term thereof for the succeeding two years.

**SECTION 3.** That it shall be the duty of said Auditing Commission to supervise the auditing and examination of all books, papers, and other records prepared by the county officers in all county institutions, and shall have access to all books, papers and other documents of said county officers and of all county institutions.

They shall have power to summon witnesses, administer oaths and to compel all witnesses to testify when necessary.

Refusal on the part of any officer of the county or other person handling the funds of the county, to allow said Auditing Commission and the Clerk of said Commission access to their offices, books, papers and other records shall be a misdemeanor, punishable by a fine of not less than \$200.00 nor more than \$1,000.00 and shall subject the offender thereof to removal of unfaithful officials.

**SECTION 4.** That said Auditing Commission is hereby authorized under the direction of the Quarterly County Court, in quarterly session assembled, to establish a more efficient system of bookkeeping and accounting, in various offices and institutions of the county, requiring them to make monthly reports to the County Chairman or financial agent of such county of all revenues collected and from whom collected, which report shall be sworn to before the Chairman or some Notary Public; that this section shall apply to all officers of the county except the Justices of the Peace, who shall make their reports quarterly instead of monthly, as above stated.

**SECTION 5.** That said Auditing Commission shall appoint an Auditor who shall also be Clerk of the Commission and who shall be a competent public accountant, qualified and licensed by the laws of Tennessee as an expert accountant, and it shall be the duty of the said accountant or clerk to make such an examination of the books, records and papers of the various institutions in the manner prescribed by said Commission, and to perform such duties as are prescribed by said Commission.

Said Auditor or Clerk shall be paid for his services at a rate not to exceed \$2,000.00 per year for such time as he may actually devote to the work assigned to him by said Commission.

Said Auditor or Clerk shall execute a bond in the sum of \$5,000.00 and take an oath to faithfully and impartially discharge his duties.

**SECTION 6.** That said Auditing Commission shall meet as often as in their judgment is for the best interest of the county, and *provided, further*, that a per diem of \$3.00 a day be allowed for each of the Commissioners for the time actually spent in their performance of their duties, not to exceed thirty days in any one year.

**SECTION 7.** That all meetings of said Auditing Commission and all records kept by them, or the said Auditor or Clerk, shall at all times be open to the inspection of the public.

**SECTION 8.** That all laws and 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: April 14, 1919.

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