



March 31, 2025

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# Auditing Committee

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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 Committee

## Private Acts of 1935 Chapter 340

**SECTION 1.** That the Quarterly County Court of counties of this State having a population of not less than 159,000 nor more than 200,000 according to the Federal Census of 1930, or any subsequent census, are hereby authorized and empowered from time to time, as special audits may be deemed necessary, to appoint special committees composed of not less than five nor more than seven citizens of the County, not being members of the County Court, whose duty shall be to employ auditors to examine and audit the books, papers and offices of all the county officers of said county, and to make such complete audit of the same as may be required by said committee.

**SECTION 2.** That the said Auditing Committee shall have power and authority to make contract with auditors to be employed as aforesaid, to designate the time to be covered by such audit as to each office and the scope thereof, *provided* that the contract so made shall be ratified and approved by the Quarterly County Court of said County.

**SECTION 3.** That the said Auditing Committee shall have power and authority to examine all books and papers relating to each of the offices to be audited and it shall be the duty of all the officers of said County to afford full access to the books and papers in his office and to assist in the investigation of his office to as full extent as may be required by the auditors appointed as hereinbefore provided.

**SECTION 4.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 9, 1935.

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