



April 25, 2025

Budget System

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,

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Budget System

County Audit

Private Acts of 1931 Chapter 203

SECTION 1. That the provisions of this Act shall apply to all counties that have a population of not more than 20,490 nor less than 20,475, according to the Federal Census of 1930, or any subsequent Federal Census.

SECTION 2. That the Chairman or Judge of the County Court of all counties within the provisions of this Act shall, arrange and contract for an audit of all the following county offices, sheriff, trustee, register, the clerks of all the courts, the office of county judge or chairman, the Board of Education, Poor House Commission, all highway or pike commissioners; said audit to be annual and to be as of the last day of September of each year and said audit shall be made by or under the certification of a certified Public Accountant who is duly qualified under the law of this State and shall be for the purpose of ascertaining the correct financial condition of such office or officer in respect to all public funds, coming or that should have come into said office or officer, during the period covered by said audit.

SECTION 3. That this audit shall be made and promptly reported to the Chairman or County Judge of said county; and that the same shall be submitted to the consideration of the County Court at its next special or regular term of Court after the October Court; and that said audit shall be in lieu of the work and reports of the County Revenue Commissioners; and that the counties affected by this Act shall not at its July Court elect Revenue Commissioners.

SECTION 4. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed and that this Act take effect from and after its passage, the public welfare requiring it.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: February 3, 1931.

Private Acts of 1941 Chapter 543

SECTION 1. That in all Counties having a population of not less 23,285 nor more than 23,305 according to the Federal Census of 1940 or any subsequent Federal Census, it shall be unlawful for any County official operating under a budget to exceed the same during any budgetary period.

SECTION 2. That any official violating the provisions of this Act be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$500.00 and shall forfeit his office.

SECTION 3. That all laws and parts of laws in conflict with the provisions of this Act be and the same are hereby repealed, and this Act take effect from and after its passage, the public welfare requiring.

Passed: February 15, 1941.

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