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# Auditor

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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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# Auditor

## Private Acts of 1927 Chapter 646

**SECTION 1.** That the office of County Auditor is hereby created for all the counties of the State of Tennessee, having a population of not less than 7,750 nor more than 7,800, according to the Federal Census of 1920 or any subsequent Federal Census.

**SECTION 2.** That John T. Whorley, a citizen of Perry County, Tennessee, shall serve as said Auditor until the January term, 1928, of the Quarterly Court of the Counties to which this Act applies, at which time the Quarterly Court of said counties shall elect his successor and to hold office for a term of two years beginning January 1st, 1928, or until his successor shall be appointed and qualified, the sum of Four Dollars (\$4.00) per day as compensation to be paid out of the general funds of said counties quarterly upon warrants of County Judge or Chairman.

**SECTION 3.** That said Auditor shall be experienced and competent to perform the duties required by the Act; that before entering upon his duties, he shall take and subscribe to an oath before the County Court Clerk of his county as required for other county officials. The County Auditor shall inspect the report of all officials made to the County Judge or Chairman of the County Court Clerk of said County and the books of said officers. He shall carefully examine the official report of the County Judge or Chairman of the said County; the report of the County Court Clerk, Trustee, Sheriff, Circuit Court Clerk, County Superintendent, Clerk and Master, County Road Supervisor and District Supervisor, or road overseers and the report of the County School Board, High School or Elementary School Board and the report of the Justices of the Peace of the Counties and all other County officials handling county funds, which report is hereby required to be made quarterly and which shall be spread in full on the minutes of County Court Clerk, the said County Auditor shall examine the checks and warrants on which such disbursements from the Trustee of said County have been made and compare it with books of the Judge of said County. The said Auditor shall ascertain what warrants have been drawn by the Chairman of said counties for said preceding quarter, which of them have been paid and which remain unpaid, and how many of same have either been paid or remain unpaid.

The County Auditor shall look to see that the balance as stated in the report of the County Judge or Chairman of said county corresponds with the balance shown to be on hand by the books of the County Trustee, and the exhibits of the cash or assets which he has or should have on hand at such examination. The said County Auditor shall report in writing at the end of each quarter the result of his investigation and it shall be his duty to call the attention of the Quarterly Court to any violation which he may observe on the part of any officials of the county. The said County Auditor shall also check the books of the Justice of the Peace of said county, the County Road Supervisor, the County Superintendent of Public Schools and all other county officials. That in the case of the Justice of the Peace his report will show what fines have been assessed by the Justice of the Peace and those which have been paid or should be paid by said Justices to the county. The said Justices of the Peace shall present their respective books at the office of said County Auditor for examination at such time as said Auditor shall demand them. The said County Auditor shall at the direction of the County Court or County Judge or the Quarterly Court of said County make any investigation in which the said county is interested and report the result of his investigation the County Judge or Chairman of said court. It shall also be the duty of said County Auditor to check up and pass on all bills of cost to be paid by the county. It shall also be his duty to check and pass on the bill of cost, the amount of fees collected and paid to the various county officials and the amount of fees unpaid and report the condition as to the solvency or insolvency of all the bonds of county officials and to make a detailed written report to the Quarterly Court of the financial condition of the County at least once a year and if the County Judge or Quarterly Court demanded the said County Auditor may make a full and complete report of the condition of the accounts of all county officials at any time the said County Judge or Quarterly Court may demand it. The bill of cost of the Circuit Court or Criminal Court shall be approved by the said County Auditor before any part of said bill of cost is to be paid.

**SECTION 4.** That said County Auditor shall have the right to appoint an assistant, whose power and duty shall be the same as that of the County Auditor; and the compensation of the Assistant County Auditor or Auditors shall be paid such compensation as the Quarterly Court may fix, in no event to exceed that of Four (\$4.00) Dollars per day.

**SECTION 5.** That the County Auditor herein created shall not charge for more than three days for any one quarter unless directed to make a report by the County Judge or the Quarterly Court. The said County Auditor in making his annual report shall not charge for more than three days for making said annual report.

**SECTION 6.** That in all Counties where it is provided that the County Judge or Chairman of the County Court or the Quarterly Court shall appoint or elect County Revenue Commissioners, in which case the same is hereby repealed.

**SECTION 7.** That all laws and parts of laws in conflict with this Act be and the same are hereby repealed.

**SECTION 8.** That this Act shall take effect from and after its passage, the public welfare require it.

Passed: April 23, 1927.

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