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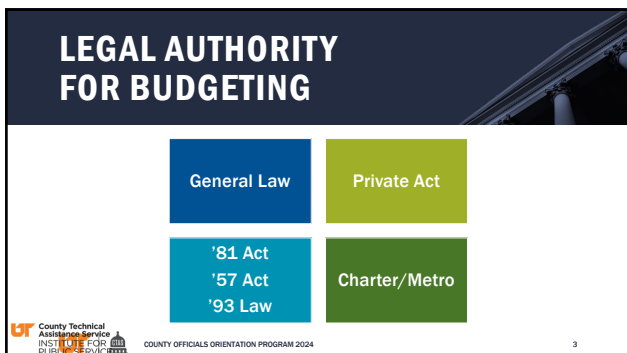
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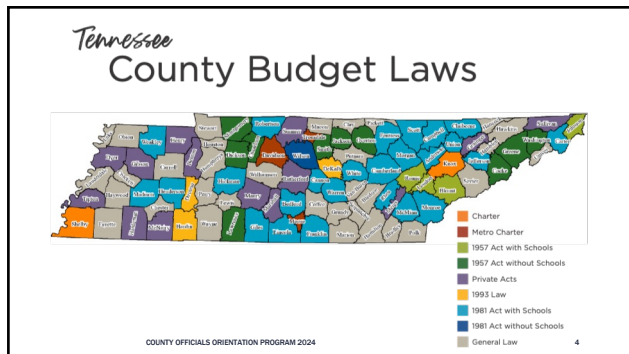
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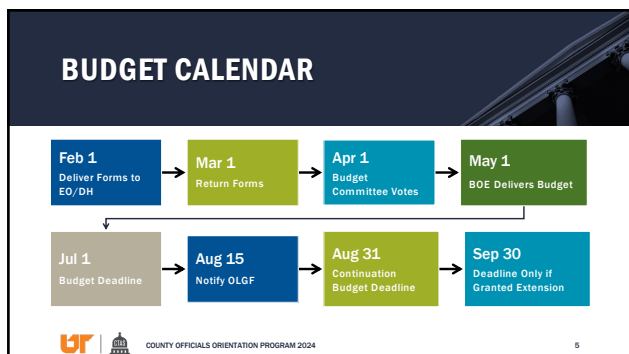
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## BUDGET AMENDMENTS



- Made prior to any expenditure of funds, unless there is a health or safety emergency.
- Instruction of how and when the budget can be amended needs to be understood.
  - Three methods:
    - County Legislative Body
    - County Mayor (Except Personnel Costs) – Reported to CLB
    - Budget Committee – Reported to CLB
  - Alternative methods cannot be used to approve amendment previously rejected by the CLB.
- Local laws/resolutions may provide for additional alternatives.

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## MAINTENANCE OF EFFORT

- Board of Education
- Sheriff's Office, Including the Jail
- Highway Department
- Administrator of Elections
- Public Library
- Assessor of Property
- 911 Board



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## HIGHWAY SOURCES OF REVENUE

FY22-23 Highway Fund Revenue: \$448,859,401

- Property Taxes: 17.44%
- Local Option Sales Tax: 2.81%
- Wheel Tax: 6.54%
- Mineral Severance Tax: 1.44%
- Bridge Program: 4.12%
- State Aid Program: 3.94%
- Gasoline and Motor Fuel/Petroleum Special Tax: 55%
- All Others: 8.70%



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## TAKING OFFICE - BUDGET RECOMMENDATIONS

- 1  
Review Adopted Budget
- 2  
Review Five-Year Average (Highway MOE)
- 3  
Perform Cash Flow Analysis



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## THREE PRINCIPLES OF PURCHASING

**Maximization of Competition**


- Specifications are written to allow the purchasing process to be as open as possible to a number of qualified vendors.

**Equal and Fair Competition**

- Each vendor is provided the same information regarding product or service needs/specifications.

**Best Value at the Lowest Price**

- The purchase must be made at the lowest price for the product or service that best meets the needs of the requisitioner.



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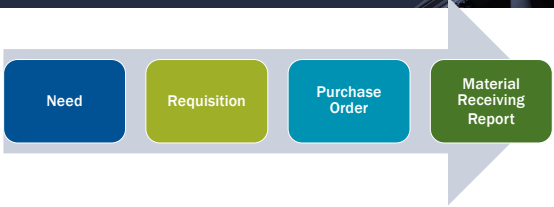
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## PURCHASING PROCESS



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## PURCHASING AUTHORITY

General Law	Private Act	1981/1957 Acts
Charter/Metro	County Uniform Highway Law	

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## METHODS OF PURCHASING

	<p><b>Informal Quotes</b></p> <p><b>Competitive Sealed Bids/Proposals – ITB/IFB/RFP</b></p> <p>General Law - \$25,000 CUHL - \$25,000 Centralized w/ Full-Time Purchasing Agent - \$50,000</p> <p><b>Request for Qualification (RFQ) – Professional Services</b></p>
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## SPECIFIC PURCHASING ISSUES

<b>Secondhand Purchases</b> <ul style="list-style-type: none"><li>• Private Purchase</li><li>• Government Entity</li></ul>	<b>Cooperatives</b> <ul style="list-style-type: none"><li>• Joint-Bid</li><li>• Piggyback</li></ul>	<b>Emergency Purchases</b>
<b>Sole Source</b>	<b>Disposition of Surplus Property</b>	<b>Purchase of Fuel</b>

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## WHAT ARE INTERNAL CONTROLS?

**A process** effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.



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## T.C.A § 9-18-102(A)

- Comply**  
Obligations and costs are in compliance with applicable law
- Safeguard**  
Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation;
- Record**  
Revenues and expenditures are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets.

**Law went into effect June 30, 2016!**

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## WHY DO COUNTY GOVERNMENTS NEED INTERNAL CONTROLS?

- 1**  
Reduce fraud & waste
- 2**  
Ensure legal, regulatory, & policy compliance
- 3**  
Protect county assets
- 4**  
Promote transparency & accountability

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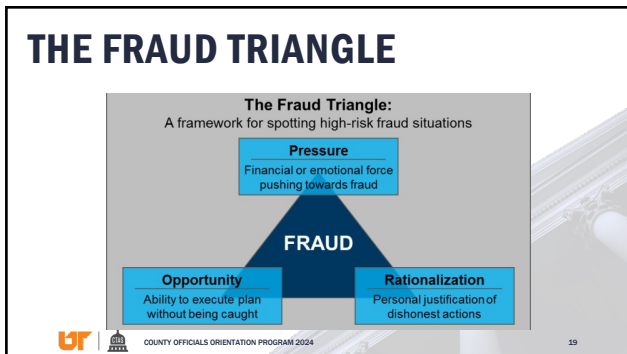
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## FRAUD DETECTION

External auditors (performing routine annual audits) detect **less than 5%** of identified occupational fraud.

More fraud is identified by **accident or through anonymous tips** than by the external annual financial and compliance auditors.

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## 2024 ACFE REPORT TO THE NATIONS STATISTICS:

- Just 5% of fraudsters had prior criminal convictions for fraud-related crimes.
- Median duration of frauds in the study was 12 months.
- 9% of employees committed fraud in their first year of employment.
- Largest frauds were perpetrated by individuals employed over 10 years.
- Majority of all frauds committed by individuals employed over 5 years.
- Males committed 74% of reported cases with a median loss of \$158,000
- Females committed 25% of reported frauds with median losses of \$100,000
- 67% of fraudsters had a BS or higher university degree – Average loss \$215,000

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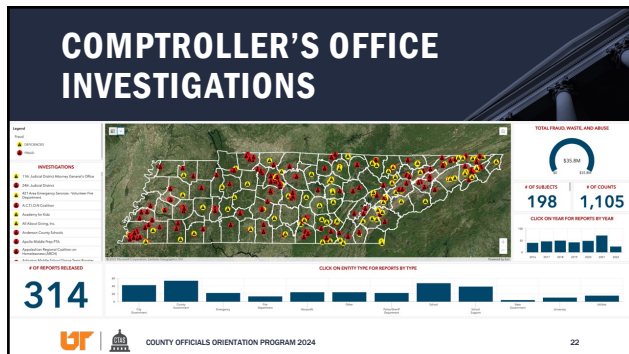
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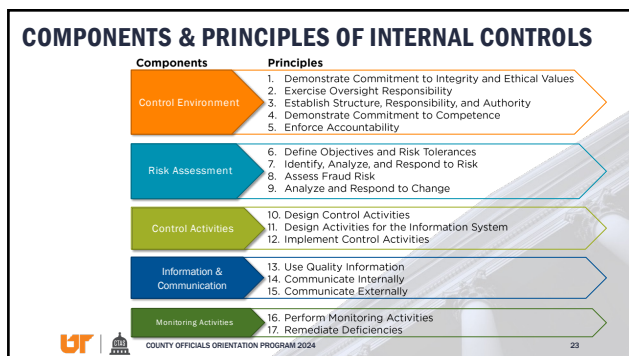
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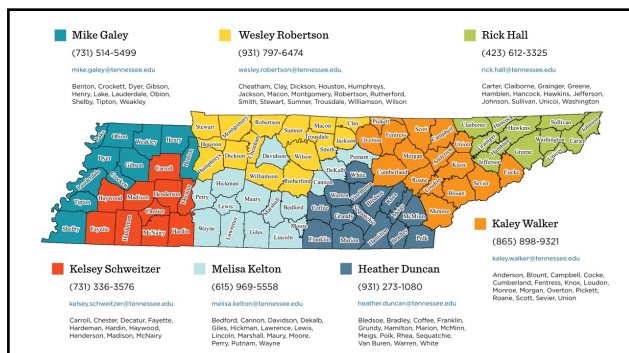
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**WRAP UP**

*Congratulations!*

**Welcome to county government!**

  COUNTY OFFICIALS ORIENTATION PROGRAM 2024

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