



May 01, 2025

Accounting Officer-County Mayor

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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Accounting Officer-County Mayor

Reference Number: CTAS-26

As accounting officer and general agent of the county, the county mayor has the responsibility to:

1. Have care and custody of all county property, except that in the custody of other officials.
2. Appoint and to fix compensation of an agent or attorney to take care of county property.
3. Control all books, papers and instruments of the office.
4. Audit all claims for money against the county.
5. Draw, without seal, all warrants on the county treasury.
6. Audit and settle accounts of the county trustee, and those of any other collector or receiver of county revenue, taxes or incomes, payable into the county treasury, and those of any persons entrusted to receive or expend any money of the county.
7. Require the above officers or persons to render and to settle their accounts as directed by law, or by the authority under which they act.
8. Enter in the warrant book, in order of issuance, the number, date, amount and name of the drawee of each warrant drawn upon the treasury.
9. Keep in a suitable book an account of the receipts and expenditures of the county, so as to show clearly the assets of the county, and the debts payable to and by it, balancing the account semiannually, and generally to superintend the financial concerns of the county.
10. Write a semiannual report to the county legislative body reflecting all money received and paid out, and a complete statement of the financial condition of the county; to settle the other accounts once every year. T.C.A. § 5-6-108.

Source URL: <https://www.ctas.tennessee.edu/eli/accounting-officer-county-mayor>