



May 16, 2024

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# Audit

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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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## Audit

### Private Acts of 1943 Chapter 64

**SECTION 1.** That the Quarterly County Court of counties in the State of Tennessee with a population of not less than Twenty-nine Thousand and Forty (29,040) nor more than Twentynine Thousand and Fifty (29,050) according to the Federal Census of 1940 or any subsequent Federal Census, shall provide by proper resolution that an audit be made of all funds, offices, departments, institutions and agencies of said county each year by a certified public accountant who is licensed to practice accounting in the State of Tennessee. The Quarterly County Court shall provide by resolution the method of contracting for such audits and shall appropriate from the County General Fund each year a sum sufficient to pay for such annual audit. Each annual audit shall cover the County's fiscal year which shall be the period from July 1st in each year to June 30th of the following year. The Quarterly County Court shall require that the records of the various offices, departments, institutions and agencies, shall be checked by the Auditor at such time or times during the fiscal year as is necessary to verify the handling of all funds by the various officials, agents, and employees.

**SECTION 2.** That the audits required by this Act shall include a check and verification of the handling of all revenues or other funds, including trust funds, which are collected, received, held or disbursed by the county judge, county trustee, county court clerk, clerk and master, circuit court clerk, clerk of general sessions court, county register, county sheriff, county engineer, county superintendent of schools, superintendent of the county hospital and each other official, agent or employee of the county government. Each official heretofore referred to in this section and each other official, agent or employee of the county, shall make available to the Auditor all their records, statements, reports and files which the Auditor may request of them incident to making the audits required by this Act.

**SECTION 3.** That the Quarterly County Court shall require that a report be prepared by the Auditor for each fiscal year, showing the findings of the audit, including statements of the financial condition and operation of the county and each fund thereof and the condition of the budget. Said report shall be presented to the Quarterly County Court at the next regular session of said court after its completion. One copy shall be filed in the office of the county court clerk where it shall be available for examination by the members of the Quarterly County Court, the citizens of the County and any other interested person. A summary of each annual audit report shall be published by the County Judge in a newspaper having general circulation in Robertson County, and the cost of such publication shall be paid from the general fund of the county.

**SECTION 4.** That any official named in this Act or any other officials, agent or employee of the county who shall fail or refuse to perform the duties required by him by this Act or who shall otherwise fail or refuse to conform to the provisions of this Act shall be guilty of a misdemeanor and shall be subject to a fine of not more than Fifty Dollars and to removal from office.

**SECTION 5.** That in the event any section, sentence, clause, phrase or work of this Act shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remainder of this Act. The General Assembly hereby declares that it treats each and every section, sentence, clause, phrase and work of this Act as severable, and that it would have enacted this Act with any invalid or unconstitutional part thereof omitted.

**SECTION 6.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: January 18, 1943.

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