COUNTY MAYORS

Powers and Duties
COUNTY MAYOR

- Constitutional Officer
- Duties and Powers determined by General Assembly
  - General Laws
  - General Laws of Local Application
  - Private Acts
  - Charters
BASIS OF AUTHORITY

- Detailed in Tennessee Code Annotated (TCA)
- Relatively weak general law powers
- Enhanced by county charter or private act
- Metro Mayor - powers determined by Charter
RELATIONSHIP WITH CLB

• Serves as a nonvoting ex officio member of the CLB
• Veto power over legislative resolutions
• Resolutions are submitted to the mayor and must be signed or vetoed or will become effective without the mayor’s signature
• Serves as a nonvoting ex officio member of each committee of the CLB except as provided by law
• May be elected as a chairperson of the CLB
  • May cast a vote in the event of a tie
  • Veto power will be forfeited
DUTIES

Provide leadership and direction in most policy areas

Accounting and chief financial officer

Charged with the care and custody of county property (unless the law specifically provides otherwise)

Appoints members of county boards and commissions

Authorized to employ and establish compensation for assistants needed in the performance of duties
ACCOUNTING OFFICER AND GENERAL AGENT

- Custodian of county property
- Control books, papers and instruments of the office
- Audits Claims against the county
- Audits and settles accounts of the county trustee
- Requires officers to settle accounts
- Keeps an account of receipts and expenditures
- Provides a semiannual report of money received and paid out to the CLB and provides a complete statement of the financial condition of the county, once a year.

T.C.A. § 5-6-108.
CHIEF FINANCIAL OFFICER

- Signs county warrants for the general fund
- Examines and settles accounts of county officers
- Reports settlements to the CLB
- Delivers duplicates of settlements to the county clerk

T.C.A. § 5-6-110
CHIEF FINANCIAL OFFICER

- Defends salary suits
- Letters of Agreement
  - Budgeted by CLB if salary system
  - Fee officials and mayor/executive if fee system
BUDGET COMMITTEE ROLE

- Committee member
- 1957 Budget Law
- 1981 Financial Management Committee
- Charters and Private Acts - may or may not
APPOINTMENT POWERS

Limited by TCA

Department heads

Appoints county attorney

1957 Fiscal Act appointments
Board members
- county legislative body approval
- some not subject to such approval

Approval of delinquent tax attorney selected by trustee

Staff of Office of County Mayor
Provides power to remove
BOARDS AND COMMISSIONS

REQUIRED BOARDS & COMMISSIONS

- County Board of Education
- Election Commission
- Planning Commission
- County Public Records Commission
- County Board of Equalization
- Beer Board (may be full CLB)

OPTIONAL OFFICES, BOARDS & COMMISSIONS

- Judicial Commissioners
- Workhouse Commission
- Parks and Recreation Board
- Adult Oriented Establishment Board
- County Board of Public Utilities
- County Board of Sanitation (or Solid Waste)
“REPRESENTATIVE OF THE COUNTY”

Development Districts

Human Resource Agencies

Coordinating Committee for County Growth Plan

Joint Economic and Community Development Board
Summary of Powers

• Leadership Role
• Relationship with CLB
• Accounting Officer and General Agent of the County
• Chief Financial Officer
• Appointment Powers - limited
• “Representative” of the County
TAKING OFFICE

- Take the Oath
- Financial Status
- Budget Adopted?
- Surety Bond/Insurance
- Letters of Agreement
- Policies
- Other Pressing Issues
- CLB Schedule
- Committees
LEADERSHIP

A genuine leader is not a searcher for consensus but a molder of consensus.”
–Martin Luther King, Jr.
BUDGETING

- Budget Types
- Budget Players
- Legal Authority
- Budget Acts
- Process
TYPES OF BUDGETS

OPERATING BUDGET
- Fiscal Year
- Current Revenue
- Short-term
- Regular Services

CAPITAL BUDGET
- Multi-year
- Long Life Expectancy
- Borrowed Funds
- Project Related
BUDGET PLAYERS

CLB

- Department Heads
- Elected Officials
- Other Governmental Bodies
- Budget Committee
- Oversight Boards
- Director of Finance
- Others
BUDGETING AUTHORITY

- General Law
- 1981/1957 Acts
- Private Act
- Charter/Metro
BUDGET CALENDAR

Feb 1
Deliver Forms to EO/DH

Mar 1
Return Forms

Apr 1
Budget Committee Votes

May 1
BOE Delivers Budget

Jul 1
Budget Deadline

Aug 15
Notify LGF

Aug 31
Continuation Budget Deadline

Sep 30
Deadline only if granted extension
BUDGET PROCESS

Managing → Planning

Adopting ← Developing
Appointed

Depending on what law the county operates under

If under 1957, appointed by mayor and confirmed by commission

Otherwise, refer to rules and procedures
BUDGET COMMITTEE STRUCTURE

Initial Meeting

Appoint a chairman, vice-chairman and secretary
Provide the budget calendar for deadlines
Establish a schedule of meetings
Communicate expectations and processes
BUDGET COMMITTEE WORK

- Review CY revenue and expenses
- Review the projected value of the penny
- Review department requests
# DEPARTMENT REQUESTS

<table>
<thead>
<tr>
<th>Salary increases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Expenditures</td>
</tr>
<tr>
<td>Operational increases</td>
</tr>
<tr>
<td>Any changes from the PY budget should be explained</td>
</tr>
</tbody>
</table>

- Supplies
- Travel
- Postage
T.C.A. requires certain financial mandates for certain local governments offices such as:

- Board of Education
- Sheriff’s Office, Including the Jail
- Highway Department
- Administrator of Elections
- Public Library
- Assessor of Property
- 911 Board
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) – 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.
REQUIRED SERVICES

- Education
- Civil Defense
- Courthouse, fee officials & courts
- Growth Management Policy
- Health Department
- Law enforcement, including Jail
- Medical examiner
- Roads and Bridges
- Solid waste
- Storm water management
- Ambulance
OPTIONAL SERVICES

- Airport
- Animal control
- 911 system
- Fire protection
- Industrial development
- Planning
- Recreation
- Sewer system
- Support for non-profit organizations
- Water system
- Workhouse
TN RECOGNIZES THE IMPORTANCE OF IC

T.C.A. § 9–18–102(a)

An amendment to state law that requires all county governments to establish and maintain internal controls which provide reasonable assurance that over...

- Obligations and costs are in compliance with applicable law
- Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
- 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.

- Note: The state statute does not require counties to adopt a specific internal control policy. But it requires that internal controls be documented.
INTERNAL CONTROLS DEFINED:

U.S. Government Accountability Office (GAO) The Green Book:

- Internal control is 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.

Source: COSO, GAO Greenbook, Para. OV1.01
County Management (elected/appointed officials) are responsible for:

- design, implementation, and maintenance of adequate internal controls over the office/department in which they are elected/appointed.
BENEFITS OF EFFECTIVE INTERNAL CONTROLS

Reduce opportunities for fraud and waste
Help management make better informed decisions
Establish performance standards
Helps ensure compliance with applicable laws, regulations, policies, and procedures

Eliminate adverse publicity
Protect county assets
Promote effectiveness and efficiency of operations
Ensure reliability of financial reporting
Promote transparency and accountability
COMMON BREAKDOWNS IN INTERNAL CONTROLS

Lack of segregation of duties for non-compatible financial duties
Poor payroll practices
Inadequate asset tracking
Substandard purchasing practices
Absence of vendor contract management

https://www.comptroller.tn.gov/office-functions/investigations.html
THE FRAUD TRIANGLE

The Fraud Triangle:
A framework for spotting high-risk fraud situations

Pressure
Financial or emotional force pushing towards fraud

FRAUD

Opportunity
Ability to execute plan without being caught

Rationalization
Personal justification of dishonest actions
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.
Just 4% of fraudsters had prior criminal convictions for fraud related crimes.
Median duration of the frauds in the study was 14 months.
- 71% lasted at least 2 years before they were discovered.
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 72% of reported cases with a median loss of $150,000
Females committed 28% of reported frauds with median losses of $85,000
64% of fraudsters had a BS or higher university degree
- Median loss $195,000
Losses grew incrementally with an increase in the age of the fraudster
COMPONENTS & PRINCIPLES OF INTERNAL CONTROLS

Components

Control Environment

- 1. Demonstrate Commitment to Integrity and Ethical Values
- 2. Exercise Oversight Responsibility
- 3. Establish Structure, Responsibility, and Authority
- 4. Demonstrate Commitment to Competence
- 5. Enforce Accountability

Risk Assessment

- 6. Define Objectives and Risk Tolerances
- 7. Identify, Analyze, and Respond to Risk
- 8. Assess Fraud Risk
- 9. Analyze and Respond to Change

Control Activities

- 10. Design Control Activities
- 11. Design Activities for the Information System
- 12. Implement Control Activities

Information & Communication

- 13. Use Quality Information
- 14. Communicate Internally
- 15. Communicate Externally

Monitoring Activities

- 16. Perform Monitoring Activities
- 17. Remediate Deficiencies
WHY DO YOU NEED AN AUDIT?

Required by state law - T.C.A. § 9-3-211
Helps to ensure accountability and compliance
Provides reliability and assurance
Provides a complete set of financial reports
Opportunity for feedback
WHAT IS GASB?

Governmental Accounting Standards Board
An independent, non-profit organization that was created in 1984. Establishes standards of financial accounting and reporting for state and local governmental entities.

GASB Statements are considered Generally Accepted Accounting Principles (GAAP) for TN counties.
PURCHASING AUTHORITY

- General Law
- 1981/1957 Acts
- Private Act
- Charter/Metro
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 department.
PURCHASING PROCESS

1. Need
2. Requisition
3. Purchase Order
4. Material Receiving Report
METHODS OF PURCHASING

Informal quotes

Competitive Sealed Bids/Proposals – ITB/IFB/RFP

- General Law - $25,000
- CUHL - $25,000
- Centralized w/ Full-Time Purchasing Agent - $50,000

Request for Qualification (RFQ) – professional services
State law requires a policy that covers:

- Leave
- Wage and Hour
- Non-Discrimination and Harassment
- Drug Testing

Good luck!

http://www.ctas.tennessee.edu/eli/personnelhr
COUNTY ENVIRONMENTAL COMPLIANCE
39,000 local governments around the country make daily decisions that impact Environmental Quality

Examples:

- Siting Development Projects
- Public Infrastructure Planning and Funding
- Decisions about Land Use—development to accommodate transportation, housing, workforce and education needs
- Water and Sewer
- Waste Management
HOW WILL YOUR COMMUNITY GROW?

COSTS

“Pollution Mitigation”
  • Cleanup and Redevelopment

Infrastructure Improvements
  • Capital Improvements
  • Development and Reuse
  • Preparedness

Regulatory Compliance
  • Air
  • Land
  • Water

NEEDS

Strong Economy
  • Workforce and Employment Training/Good Jobs
  • Affordable Places to Live

Cost Effective Government
  • Affordable Public Works Services

Stronger Communities
  • Great Places
  • Healthy lifestyles
  • Healthy environment
  • Quality of Life

Challenge to balance needs and costs—both current and future.
CTAS ROLE...

To help counties implement and follow federal, state, and local environmental regulations with efficiency and cost-effectiveness.

Environmental regulations implemented through:

- Solid Waste Departments
- Highway Departments
- Public Works Departments
- Stormwater Departments
- Planning Departments
- Regional and State Transportation Organizations
CLEAN WATER ACT REQUIREMENTS FOR US STATES

• Have a plan to maintain water quality
• Protect against the degradation of high-quality waters and water bodies that already meet the fishable/swimmable standards
• Clean up polluted or impaired waterways

The Commissioner shall have the power, duty, and responsibility to... post or cause to be posted such signs as required to give notice to the public of the potential or actual dangers of specific uses of such waters.

Tennessee Water Quality Control Act
HOW COUNTIES IMPLEMENT WATER QUALITY STANDARDS

Through MS4’s and Stormwater Ordinances

Through Public Works Best Practices: Erosion Control, Pollution Prevention Measures

Through Development Permitting: Construction and Post Construction Practices

Through Rural County Conservation Districts and Natural Resources Conservation Service (NRCS): BMP’s for Agriculture

Through Zoning and Zoning Overlays: can require development to locate away from high-quality water bodies, impaired waterways, or wellhead protection areas.
-Can restrict steep slope developments, require setbacks, determine Septic Drain locations, and control Landfill

Through Subdivision regulations: During and Post Construction Developers are required to have Stormwater management and Erosion and Sediment Controls.
DISPOSAL OF MUNICIPAL SOLID WASTE


As a result, the number of landfills in Tennessee decreased dramatically from almost 158 in 1988 to 36 active now.

The siting and expansion of new landfills is an important land-use issue for local communities.
MUNICIPAL SOLID WASTE

Consists of household garbage, industrial waste, household hazardous waste, and construction waste.

If not handled properly can become a public health hazard.

Disposing of waste is not cheap, and the cost of disposing of solid waste continues to increase.

Managing household waste is typically the third-largest component of a local government budget—after education and public safety.
COSTS OF SOLID WASTE MANAGEMENT

Americans generate about 4.43 pounds of waste/day

Local Governments typically pay over $40 per ton to bury garbage and over $120 per ton to manage solid waste.
SOLID WASTE MANAGEMENT ACT OF 1991

County Responsibilities:

- Proper management of solid waste collection, transfer, transport, processing, and disposal
  (Includes recycling, diversion, waste tire management and problem waste collection)

Solid Waste Region Responsibilities:

- Must have Solid Waste Plan
- Must meet 25% Waste Reduction Goal
- Must provide for Community Education
Each county must assure that a collection system is available to all residents

- How transported
- Where disposed
- How financed
WASTE REDUCTION/RECYCLING

- Counties must divert 25% of Waste (T.C.A. 68-211-821)
- Methods for calculating waste reduction (T.C.A. 68-211-835)
RESTRICTIVE WASTES

- Whole tires are banned from Tennessee landfills
- Other problem wastes include oil, batteries, and “E-wastes”
- Household Hazardous Waste collection events are available if scheduled with TDEC
FINANCING SOLID WASTE

Solid Waste Management Fund (T.C.A. 68-211-821)
Local Funding Options (T.C.A. 68-211-835)
Used Oil Collection Fund (T.C.A. 68-211-1005)
Waste Tire Funding (T.C.A. 67-4-1610)

Recycling Rebates (five most populous counties according to the annual census)

Grants:
• Recycling Equipment
• Material Recovery Facility
• Used Oil
• Development Districts
• Household Hazardous Waste
• Planning Grants
How CTAS can help...

Technical Assistance Areas

• Facility Siting and Regulatory Compliance Issues
• Waste Reduction
• Bids and Equipment Specification
• Training
• Cost Effectiveness
• Benchmarking
• Safety
CTAS CONSULTANTS

Mike Stooksberry
West/Western Middle TN
Office: (731) 881-7077
Cell: (731) 514-1671
mike.stooksberry@tennessee.edu

Kim Raia
East/Eastern Middle TN
Office: (865) 974-6434
Cell: (865) 384-6691
kim.raia@tennessee.edu
County Officials Orientation Program 2022

Hosted by University of Tennessee County Technical Assistance Service in coordination with the Tennessee County Services Association and the County Officials Association of Tennessee
PUBLIC SAFETY CONSULTING SERVICES

August 2022
JIM HART
Manager of Field Services & Jail Management Consultant
MOST COMMON JAIL RELATED REQUESTS

- Jail Staffing
- Requests for Proposals/Qualifications
- Technical Assistance
- Jail Needs Assessments
- Jail Budget Review
- Law Suits
- TCI’s County Corrections Partnership
- Internal Controls
TENNESSEE CORRECTIONS INSTITUTE

Tennessee Code Annotated 41-4-140
Minimum Standards for Local Correctional Facilities:

- Physical Plant
- Administration/Management
- Personnel
- Security
- Discipline
- Sanitation/Maintenance
- Food Services
- Mail and visiting

- Inmate Programs and Activities
- Medical Services
- Admission, Records and Release
- Hygiene
- Supervision of Inmates
- Classification
WHAT CAN YOU DO?

• Is the jail well maintained?
• Ask what facility problems affect the jail operation.
• Does the jail have adequate staffing?
• Is there an adequate written policy and procedure manual?
• Is the jail budget clearly defined?
• Does your jail have an objective inmate classification system?
• Remember – Jail crowding is not just a Sheriff’s problem.
MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Personnel
- Hiring, Firing – CTAS as a sounding board
- Excessive Overtime/Comp-time
  - Staffing
  - Scheduling properly
  - Using as a reward in-lieu of funded pay raise

Exempt versus Non-Exempt
- Not the same as “Hourly versus Salary”
  - Some Salary employees DO receive Overtime
MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Audit Issues
- Managing the Drug Fund
- Evidence Disposal
  - Property room management
  - Cash – Firearms – Drugs – Vehicles
  - All have very specific disposal requirements and CTAS offers in-depth training classes

Letters of Agreements

Purchasing - RFPs
MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Interlocal Agreements

Records Management - Retention
REQUIRED EMERGENCY SERVICES

Emergency Management Office/ Program
- Director requirements set by statute
  T.C.A. § 58-2-133
Mitigation, Preparation, Response and Recovery for emergencies and disasters
Mayor is responsible for the disaster response
Local Emergency Planning Committee (LEPC)
PUBLIC SAFETY SERVICES

Fire Protection
- Transition to Countywide Fire Department
- Career and Volunteer staff model
- Station location analysis
- Management/Structure analysis

Emergency Medical Services
- Private vs. County
- Billing practices

Building and Fire Codes
- Commercial and Residential buildings
- Fire Prevention Code
- Wildland/Urban Interface
JOINT PROJECTS

Large Jail Projects

Multi-agency Projects
– Dispatch Consolidation
– Assessment Center for Hiring/Promoting Personnel

Training
– Incident Command for Elected Officials
– Emergency Management Overview for Counties
CONTACT

Jail Management Consultant
- Jim Hart
  (423) 413-7902
  jim.hart@tennessee.edu

Criminal Justice Consultant
- John Rose
  (423) 956-1200
  John.rose@tennessee.edu