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

DESIGNATED TITLE

<table>
<thead>
<tr>
<th>State Constitution</th>
<th>Legislature</th>
<th>Metropolitan government charter/county charter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refers to &quot;county executive&quot;</td>
<td>Conferred &quot;county mayor&quot;</td>
<td>Conferred by charter</td>
</tr>
</tbody>
</table>
COUNTY OFFICIALS ORIENTATION PROGRAM 2022

BASIS OF AUTHORITY

- Detailed in Tennessee Code Annotated (TCA)
- Relatively weak general law powers
- Enhanced by county charter or
  - Mayor - powers determined by Charter
  - County - 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
- Appointment of county boards and commissions
- Authorized to employ and establish compensation for assistants needed in the performance of duties
- Accounting and chief financial officer
- Charged with the care and custody of county property (unless the law specifically provides otherwise)

Duties and Powers for Mayor’s 2022 COOP FINAL - August 16, 2022
ACCOUNTING OFFICER AND GENERAL AGENT

- Custodian of county property
- Keeps 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

Duties and Powers for Mayor's 2022 COOP FINAL - August 16, 2022
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
- Warehouse Commission
- Parks and Recreation Board
- Adult Oriented Establishment Board
- County Board of Public Utilities
- County Board of Sanitation (or Solid Waste)

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**“REPRESENTATIVE OF THE COUNTY”**

- Development Districts
- Human Resource Agencies
- Coordinating Committee for County Growth Plan
- Joint Economic and Community Development Board

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**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
A genuine leader is not a searcher for consensus but a molder of consensus. —Martin Luther King, Jr.
**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
  - Deadline only if granted extension

**BUDGET PROCESS**

- Developing
- Planning
- Managing
- Adopting
- Developing

County Finance Overview for Mayor's 2022 COOP - July 26, 2022
BUDGET COMMITTEE

Appointees as stated by the county operates under.
- If under 1967, appointed by the mayor and confirmed by the 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

- Salary increases
- Capital Expenditures
- Operational increases
- Any changes from the PY budget should be explained

MAINTENANCE OF EFFORT

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

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.

Local laws/resolutions may provide for additional alternatives.
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. IV-1.05

WHO IS RESPONSIBLE?

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

Visit [this link](https://www.comptroller.tn.gov/office-functions/investigations.html) for more information.

THE FRAUD TRIANGLE

- **Pressure**: Financial or emotional force pushing towards fraud
- **Opportunity**: Ability to execute plan without being caught
- **Rationalization**: Personal justification of dishonest actions

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

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.
IT CAN HAPPEN TO YOU!

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 cases 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

- Control Environment
  - Communication of Control Expectations to Employees and Other Stakeholders
  - Function and Authority
  - Management's Integrity and Competence
  - Communications

- Risk Assessment
  - Identifying the Risks to the Entity
  - Assessing the Impact of the Risks
  - Identifying and Assessing the Risks

- Information & Communication
  - Design and Implementation of Information and Communication Activities
  - Controls Over Information and Communication

- Monitoring Activities
  - Design and Implementation of Information and Communication Activities
  - Controls Over Information and Communication

WHY DO YOU NEED AN AUDIT?

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

County Finance Overview for Mayor's 2022 COOP - July 26, 2022
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.
The purchasing process includes:
- Need
- Requisition
- Purchase Order
- 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

**County Government HR**

State law requires a policy that covers:
- Leave
- Wage and Hour
- Non-Discrimination and Harassment
- Drug Testing

Good luck!

http://www.ctas.tennessee.edu/cit/personnelhr
COUNTY ENVIRONMENTAL COMPLIANCE

COUNTIES HAVE A KEY ROLE IN ENVIRONMENTAL PLANNING AND 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?

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

COSTS
“Pollution Mitigation”
- Cleanup and Redevelopment
- Infrastructure Improvements
- Capital Improvement
- Development and Redevelopment
- Preparedness
Regulatory Compliance
- Air
- Land
- Water

NEEDS
Strong Economy
- Multifaceted Development—Great Jobs
- Affordability
- Places to Live
Cost Effective Government
- Efficient Public Works
- Responsible Government
Stronger Communities
- Great Places
- Healthy Environments
- Healthy Communities
- Quality of Life

ENVIRONMENTAL_COOP 2022_Mayors_Presentation - July 26, 2022
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

WATER

- Water Quantity
- Water Quality
- Source Water Protection

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...
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 and other Industrial siting.

Through Subdivision regulations: During and Post Construction Developers are required to have Stormwater management and Erosion and Sediment Controls.

SOLID WASTE MANAGEMENT

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

<table>
<thead>
<tr>
<th>County Responsibilities:</th>
<th>Solid Waste Region Responsibilities:</th>
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<tbody>
<tr>
<td>✓ Proper management of solid waste collection, transfer, transport, processing, and disposal (includes recycling, diversion, waste tire management and problem waste collection)</td>
<td>✓ Must have Solid Waste Plan</td>
</tr>
<tr>
<td></td>
<td>✓ Must meet 25% Waste Reduction Goal</td>
</tr>
<tr>
<td></td>
<td>✓ Must provide for Community Education</td>
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</table>
COLLECTION, TRANSPORTATION AND DISPOSAL

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. 68-211-622)
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. 67-4-660)

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

Technical Assistance Areas
• Facility Siting and Regulatory Compliance Issues
• Waste Reduction
• Bids and Equipment Specification
• Training
• Cost Effectiveness
• Benchmarking
• Safety

How CTAS can help...

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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
- Lawsuits
- 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
- Scheduling
- Using as a reward instead of funded pay raise
- Exempt versus Non-Exempt
  - Not the same as “Hourly versus Salary”
  - Some salary employees DO receive Overtime

Audit Issues
- Managing the Drug Fund
- Evidence Disposal
- Property management
- Cash – Firearms – Vehicles
- Letters of Agreements
- Purchasing - RFPs

All have very specific disposal requirements and CTAS offers in-depth training classes.
REQUIRED EMERGENCY SERVICES

Emergency Management Office/ Program
- Director requirements set by statute
  T.C.A. § 54-2-133
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
- Master location analysis
- Management/ Business services
- Fire prevention, fire suppression
- Fire prevention, fire control
- Fire prevention, fire safety
- Building and Fire Codes
- Commercial and Residential buildings
- Fire Prevention Code
- Wireless Smoke Detection
**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

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