

COUNTY CLERKS CHECKLIST

This is a general guide. Private acts, charters, court duties, civil service rules, local policies, county-specific arrangements, and state agency agreements may differ. Consult your CTAS county government consultant, state contact, or county attorney as needed.

BEFORE ASSUMING OFFICE / FIRST DAY

- **Oaths.** Take and sign the required oath (included in your packet) before performing any duties. File the document in your office. Each deputy must also take the required oath before acting. Because all oaths are filed in your office, you may be asked for a sample (included in your packet). *T.C.A. §§ 18-6-101; 8-18-109-111; 8-18-112.*
- **Insurance or official bond.** Obtain the required insurance or bond before entering office. Insurance is common for county clerks so obtain proof of coverage (e.g., certificate, endorsement, or policy) for your office, record it with register of deeds, and file a copy in your office. If using a bond, follow requirements shown in CTAS-31. *CTAS-2205.*
- **Bank account.** Change the signature authority at the bank(s) that handles the county clerk's bank account(s).
- **Cash on hand.** Count and document each cash drawer/box, petty cash or any other cash for accuracy.
- **Deputies and authority.** Confirm deputy appointments, compensation, and any signature authority. Confirm who may receive, deposit, refund, void, certify, or transmit records and funds. *T.C.A. §§ 8-18-112; 8-20-101.*
- **Asset inventory.** Inventory plates, decals, endorsement stamps (verify "office" name rather than "actual clerk" name), blank certificates, seals, forms, computers, scanners, card terminals, and other equipment.

WITHIN THE FIRST 30 DAYS

- **Rules of Procedure.** Review the Rules of Procedure because you may call the first commission meeting to order and do a roll call so they can elect a commission chair. You also need to know your Local Rules. *CTAS-18.*
- **Access and review.** Secure keys, seals, accounts, passwords, access to state portals, cash drawers, safe combinations, contracts, vendor and state contacts, and emergency contacts.
- **Calendar.** Add commission/committee/boards meetings and include publication and agenda dates to each.
- **Your staff.** Review job duties, schedules, leave, and the personnel policies. Consult with the county attorney before dismissing any employee or making significant personnel changes.
- **Public Records Commission.** You or your designee serve as an ex-officio member. See CTAS-1146 for more information.
- **Committees.** Are you on any standing committees such as the Local Rules Committee?
- **CTAS Directory.** Change email address on our website Directory when you get your state email address.
- **Review Policies.**
 - Internal Control policies (especially confirm separation of duties)
 - Information Technology (IT) Policies
 - Personnel policies/handbook (determine if you under the county-wide policy or if you have your own)
 - Purchasing policy (and procedures)
- **Financial and Administrative Review.**
 - Adopted budget and most recent financial report
 - Payroll and Benefits (especially insurance since October may be open enrollment for your county)
 - Reconciliations
 - Prior audit findings (found usually at the end of the county audit)
 - State reports
 - Verify backups and disaster recovery plan

- County ethics policy
- Review your county's Private Acts to determine if your office collects any occupancy tax not collected by the TN Dept. of Revenue (sometimes the trustee collects it). If your office collects it, you are required to audit annually these entities. *T.C.A. § 67-4-1406.*

ANNUAL AND RECURRING REQUIREMENTS

- **Calendar.** Develop your commission/committee/boards calendar (include dates for meeting, notice, and agenda).
- **Daily.** Consistently make deposits within three days and review voids. *T.C.A. § 5-8-207.*
- **Monthly.** Reconcile bank accounts. Review audit logs. Track restricted revenues and balance with trustee and finance and communicate planned use of funds. Review budget to actual revenue and expenses.
- **Monthly.** Submit prior month's marriage filings to TN Dept of Vital Statistics.
- **January 1 / beer tax.** Where applicable, bill and account for the annual beer privilege tax and update permit records. CTAS has an online beer board class. *T.C.A. § 57-5-104.*
- **July.** Review the recently passed laws and county-specific private acts in CTAS's Index of Acts.
- **July.** Trustee files a sworn report of delinquent taxes and double assessments with you at the July county commission meeting and record in commission minutes. Certify and transmit the credits approved by the commission. *T.C.A. § 67-5-1903.*
- **Before 1st Monday in September.** Receive annual year-end financial reports from all county officials and boards that handle public funds and provide copies to county commission at next meeting. *T.C.A. §§ 5-8-505; 67-5-1902.*
- **Annual budget and audit cycles.** Prepare and present your budget; verify inventory and insurance; be responsive to auditors; resolve any findings; and review internal controls. You must confirm accuracy with your county's school budget with TN Dept. of Education ePlan once the entire county budget is approved because you are part of the ePlan process. *TDOE, State Funds Budget in ePlan, slides 19 and 25.*
- **At least annually.** Review all policy manuals, record retention schedules, and disaster recovery plan. Confirm IT (cybersecurity) has occurred for all employees. Check for any other mandatory state/county training.
- **Annual reports from nonprofits.** A nonprofit seeking county financial assistance must file its annual audit or an approved financial report with the county clerk. The report must also describe its county program and proposed use of the money. It is open for public inspection. *T.C.A. § 5-9-109(c).*

PLAN FOR STAFF TRAINING FOR NEW LAWS BEFORE THEY TAKE EFFECT (could include dealers for training and could notify customers via posts in office and website)

- **January 1, 2027.** Proof of citizenship or lawful presence for initial vehicle registration that requires a license plate. *Public Chapter 954.*
- **July 1, 2027.** Vehicle insurance or financial responsibility verification requirements for initial registrations and flagged renewals. *Public Chapter 1077.*

COUNTY LEGISLATIVE BODY / OPEN GOVERNMENT

- **Meetings and agendas.** Confirm the meeting calendar, local rules, notice and agenda process, packet distribution, and public posting. Follow posting requirements in CTAS-15. *T.C.A. §§ 5-5-105; 8-44-110.*
- **Minutes and official actions.** Record members present, motions, resolutions, votes, vacancies, and action taken. Preserve the official minute book, exhibits, and related records. Review Local Rules for any deadlines/requirements for your office (these rules may change in the first 90 days of the commission's new term). *T.C.A. §§ 5-5-111; 5-6-107; 8-44-104.*
- **Public access.** Follow open-meeting, public-comment, and public-records requirements. *T.C.A. §§ 8-44-112; 10-7-503.*

RECORDS

- **Public records.** Create, preserve, and provide records as required by law and redact confidential information. *T.C.A. §§ 10-7-201; 10-7-503; 10-7-506.*
- **Record retention.** Use required retention schedules and approved destruction procedures. *CTAS-197, CTAS-2050 and CTAS-2068.*

CTAS website/e-Li/County Offices/County Clerk