Registers of Deeds
County Officials Orientation Program
2026

Hosted by University of Tennessee County Technical Assistance Service

in coordination with the Tennessee County Services Association and the County Officials Association of Tennessee

AGENDA AND EXPECTATIONS

There will be 2 breaks (mid morning and mid afternoon)

Lunch will be at Noon

Presentations will be available on ctas.tennessee.edu

Expectations:

You will learn how CTAS can help you, specific legal issues for the Registers office, and how your office will interact with state offices of Revenue and Audit

You are not expected to remember everything you will hear today keep the contact information for everyone close at hand.

CTAS-COUNTY TECHNICAL ASSISTANCE SERVICE

CTAS is a free service to counties

Created by the Tennessee Legislature in 1973 TCA §49-9-402

Purpose is to provide technical, consultative, field services, and training specific to county needs

CTAS is not regulatory

CTAS DEPARTMENTS

Field Services

Customer Service

Training

CCFO

Legal

CTAS FIELD CONSULTANTS

8 Field Service Consultants have dedicated regions, and the focus is technical assistance for all elected officials and employees.

Operational

Procedural

Financial

Legal

Mike Galey
Region 8

(731) 514-5499
mike.galey@tennessee.edu
Benton, Crockett, Dyer, Gibson, Henry, Lake, Lauderdale, Obion, Shelby, Tipton, Weakley

Wesley Robertson
Region 6

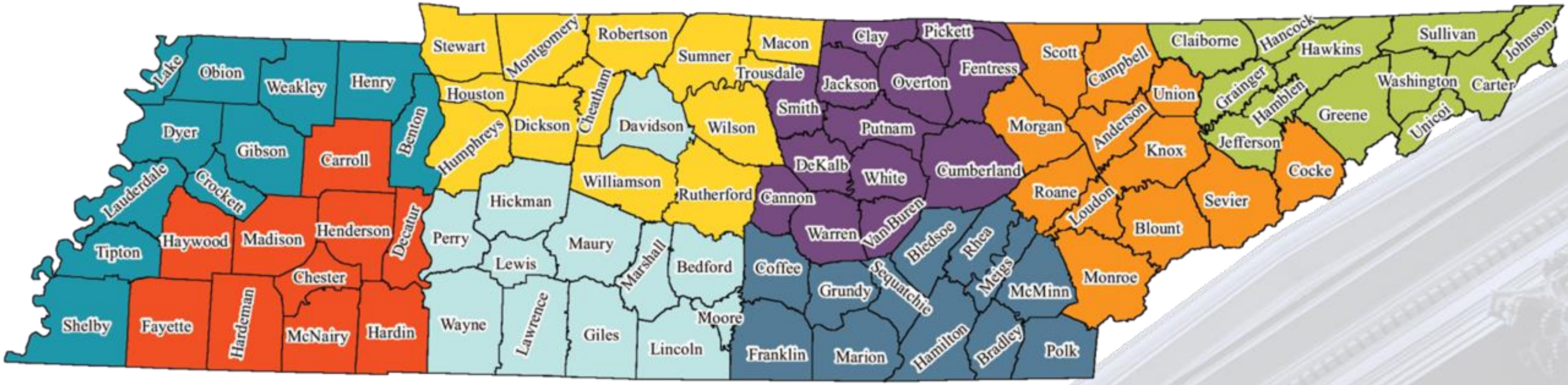
(931) 797-6474
wesley.robertson@tennessee.edu
Cheatham, Dickson, Houston, Humphreys, Macon, Montgomery, Robertson, Rutherford, Stewart, Sumner, Trousdale, Williamson, Wilson

Tyler Mayes
Region 4

(865) 809-5676
tyler.mayes@tennessee.edu
Cannon, Clay, Cumberland, DeKalb, Fentress, Jackson, Overton, Pickett, Putnam, Smith, Van Buren, Warren, White

Rick Hall
Region 1

(423) 612-3325
rick.hall@tennessee.edu
Carter, Claiborne, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, Washington



Kelsey Schweitzer
Region 7

(731) 336-3576
kelsey.schweitzer@tennessee.edu
Carroll, Chester, Decatur, Fayette, Hardeman, Hardin, Haywood, Henderson, Madison, McNairy

Melisa Kelton
Region 5

(615) 969-5558
melisa.kelton@tennessee.edu
Bedford, Davidson, Giles, Hickman, Lawrence, Lewis, Lincoln, Marshall, Maury, Moore, Perry, Wayne

Heather Duncan
Region 3

(931) 273-1080
heather.duncan@tennessee.edu
Bledsoe, Bradley, Coffee, Franklin, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea, Sequatchie

Kaley Walker
Region 2

(865) 898-9321
kaley.walker@tennessee.edu
Anderson, Blount, Campbell, Cocke, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier, Union

CTAS CUSTOMER SERVICE DEPT.

Help with anything – lead you to correct person to answer your question or help with your problem

Resolve questions that come to the CTAS main number

Manage payments for training classes

Liaison with K@TE our training software

Integral to association conferences

CTAS TRAINING

COCTP

93 Credit Hours

Test

Capstone event

INCENTIVE

Cost to the county

State stipend

CTAS TRAINING

Additional certifications that are available:

County Elected Officials Certificate – 21 online classes

County Administrative Professional Certificate – 16 online classes

Cybersecurity Awareness Training – 10 online classes

Basic County Finance Certificate – 11 online classes

CERTIFIED COUNTY FINANCIAL OFFICER (CCFO)

Collaboration between the Comptroller of the Treasury and CTAS

Runs July through June one class a month except for December

State reimbursement of costs to attend and a stipend once the program is completed

OUR PARTNERS, AND YOURS

1. Tennessee Register of Deeds Association
2. Regional Registers Association
3. County Officials Association
4. Property Records Industry Association
5. National Association of Government Archives and Records Administration

HEADING INTO OFFICE

Things to do before September 1st

SWEARING IN…

1. There are 2 oaths to take
2. Administered by Mayor, County Clerk, or Judge
3. Certificates filed in office of County Clerk
4. Invite Family & Friends to Ceremony!!

BONDS . . . . .

1. Approved by the County Mayor
2. Recorded in Register's Office
3. Recorded bonds filed with County Clerk within 30 days
4. Some Counties now have Insurance rather than bonds!


WELCOME
ON BOARD

OFFICE INFORMATION

Get in touch with software vendor

Get a copy of your policies:

County Ethics

Personnel

Internal Controls

Internal office policy/procedures

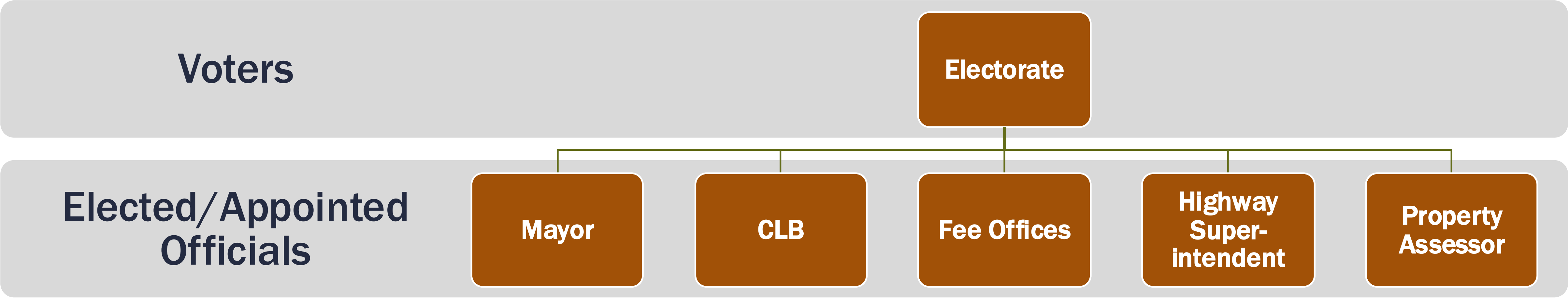
Change banking information

Signatory, possible account name change

REGISTER OF DEEDS

Duties and Responsibilities

COUNTY GOVERNMENT STRUCTURE



REGISTER OF DEEDS DUTIES

Primary function

Record various documents as required by law

REGISTER OF DEEDS DUTIES

Public notice of property ownership, liens, contracts, etc., that affect the public interest

Register's office is in the county seat

Records and papers must remain in the office at all times

EXAMPLES OF DOCUMENTS

Affidavits of affixation

Affidavits of scrivener's error

Assignments

Deeds of trusts

Installment deeds

Plats

Warranty deeds and Quitclaim deeds

Wills

UCCs

REQUIREMENTS FOR ACCEPTANCE

Documents must:

- ❑Be legible.
- ❑Be authenticated (notary acknowledgment or two witnesses).
- ❑Have name and address of owner and taxpayer (deeds).
- ❑Contain derivation clause (except releases of liens).
- ❑Have name and address of preparer.
- ❑Contain parcel identification number (deeds).
- ❑Be accompanied by appropriate fees and transfer or mortgage tax (if due).

ADDITIONAL REQUIREMENT FOR AFFIDAVITS

Affidavits (except for electronic document certifications and affidavits of affixation), must be accompanied by a jurat. The exact requirements are found in T.C.A. § 66-24-101(g).

This requirement is IN ADDITION TO the authentication requirement in T.C.A. § 66-22-101.

ADDITIONAL REQUIREMENTS FOR CERTAIN AGREEMENTS

All agreements for the conveyance of real property, contracts, memoranda, abstracts, or affidavits for the sale of real property must contain:

- Authenticated signatures of all parties
- Expiration date of agreement (day, month, and year)

UCCS

UCCs do not have to be acknowledged to be filed in the register's office.

"Mortgage Tax", if due, must be paid before the register accepts the instrument.

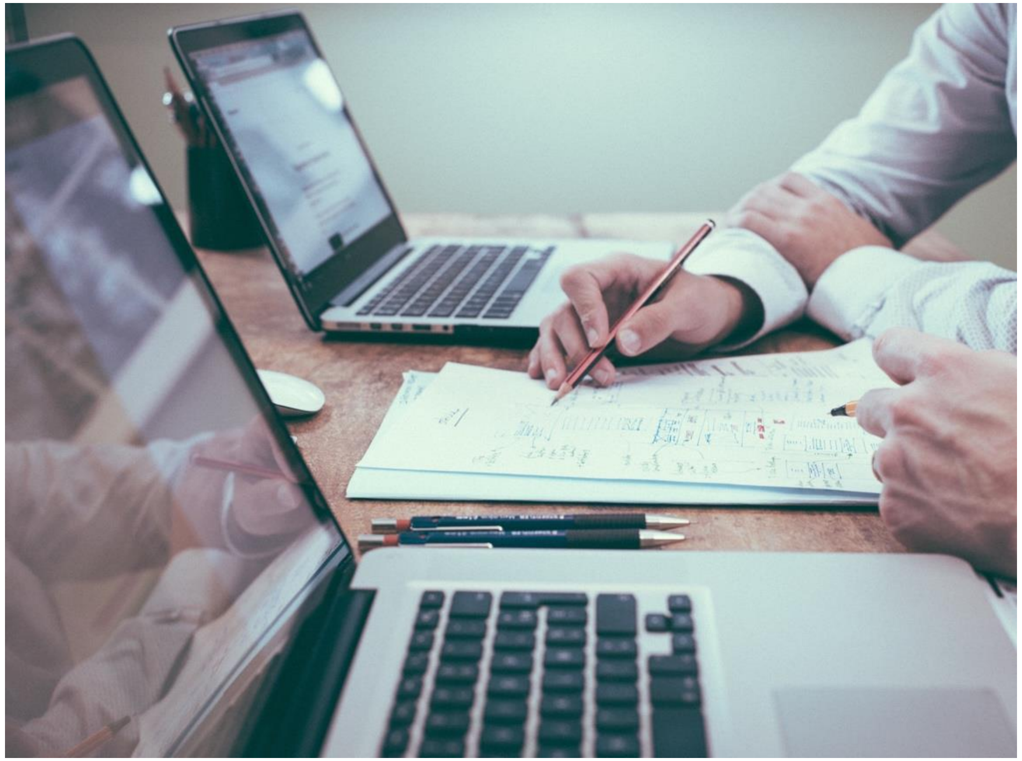
Register's fee must also be paid before the UCC is accepted.

T.C.A. § 47-9-516 lists the reasons a register may refuse to accept and file or record a UCC record.

Filing a UCC record in the wrong office is NOT a reason to reject it.

Lack of a signature is NOT a reason to reject a UCC record.

Generally, if the register receives sufficient fees and taxes due and can properly index the UCC record, it is advisable to accept the record.



PLATS

- RPC approval required (may be delegated to staff in some circumstances). T.C.A. § 13-3-402.
- Seal of registered land surveyor who prepared the document required. T.C.A. § 66-24-116.
- All words and figures must be legible and provide sufficient clarity for reduction and/or reproduction. T.C.A. § 66-24-116.
- Each RPC approved plat must contain the most recent recorded deed book number and page number for each deed constituting part of the property being platted. T.C.A. § 13-3-402.
- Amendments must also be approved by the planning commission. Exception: An easement or survey attached to an easement is not considered to be a change to the plat when the grantee is the state, a county, municipality, metropolitan government, or any entity of such government.
- Plats and plans related to condominiums are treated differently under the Tennessee Condominium Act of 2008, codified in Title 66, chapter 27, parts 2-5.

PLATS

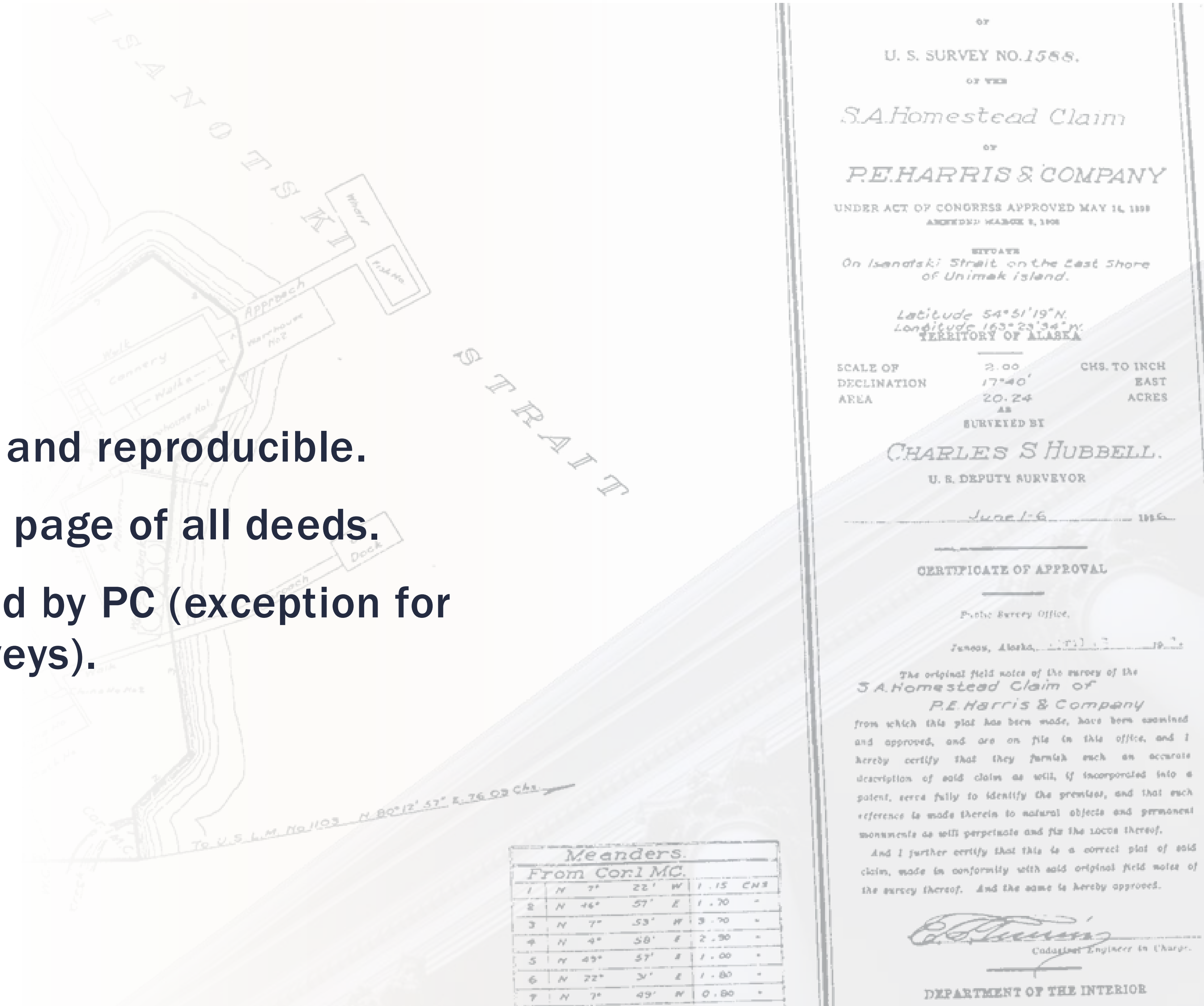
Must have RPC approval.

Must have surveyor seal.

Words/figures must be legible and reproducible.

RPC plats must have book and page of all deeds.

Amendments must be approved by PC (exception for governmental easements/surveys).



FILING AND INDEXING

Register may keep separate books:

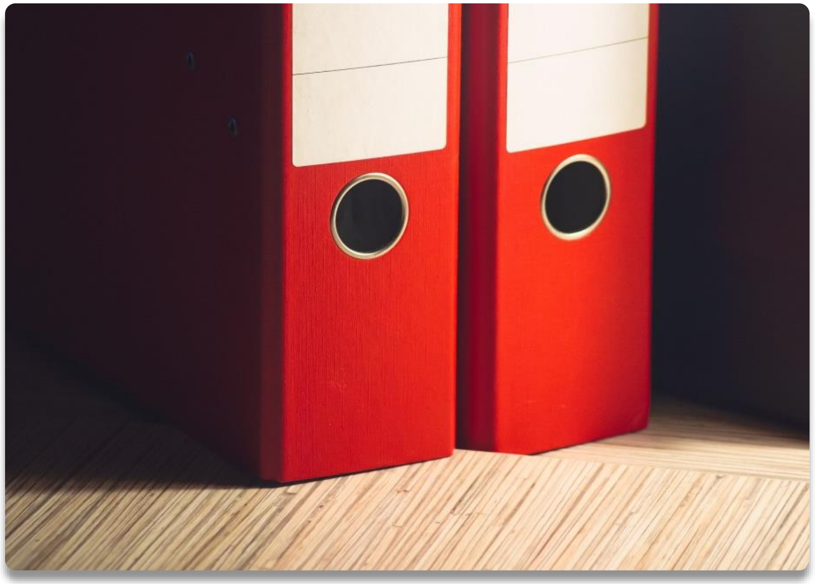
Almost all instruments except those affecting land title, bankruptcies, and the UCC may be recorded with the deeds of trust.

Liens must be kept in separate book.

T.C.A. § 8-13-108 requires a separate book known as record of bankruptcies, where certified copies of petitions in bankruptcy, decrees of adjudication of bankruptcy, and other orders of the bankruptcy court are recorded.

Corporate charters and related documents often have separate books and indexes.

FILING AND INDEXING



Plats and surveys are usually maintained as separate records.

- Plat = requires approval of planning commission
- Survey = does not require approval of planning commission

Statements of claim, declarations of interest and court decrees relating to mineral interests must be recorded in a book known as the Dormant Mineral Interest Record.

Registers also still may keep a miscellaneous book for entry of contracts, leases, powers of attorney and other instruments which do not fit into the other categories.

If a separate book is maintained for these records, then a separate direct and reverse index should also be kept.

FILING AND INDEXING

Registers may instead have continuous recording system:

Counties with county public records commissions are authorized to maintain one continuous recording of all instruments in one general series of books or film known as the “official record book.”

When a system of microphotography is used to record all instruments, the references may be to “book,” “film,” “reel,” or other such designation.

Registers are authorized to combine indexes into a general direct and reverse index.

ELECTRONIC RECORDINGS

Registers determine whether, and to what extent, they will send and accept electronic records.

Registers <u>are not required</u> to accept electronic records.

If you do accept electronic records, only certain persons may submit those records to your office for recording. You may refuse electronic documents submitted by unauthorized persons.

Compliance is the responsibility of the electronic filing vendor.

ELECTRONIC RECORDINGS

Under the Uniform Real Property Electronic Recording Act, any original document requirement may be satisfied by an electronic document, and any original signature requirement may be met by an electronic signature.

Any notary or acknowledgment requirement may be met if the electronic signature or digitized signature of the person notarizing or acknowledging the document is attached or logically associated with the document.

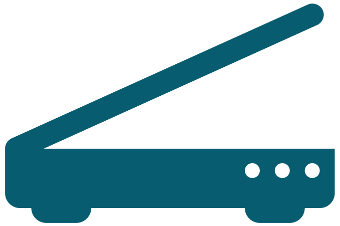
Also, a physical or electronic image of the notary stamp or seal does not have to accompany the electronic signature.

ELECTRONIC RECORDINGS

Registers may take an electronic copy of a paper document (as long as the proper certification is attached).

Registers may accept fees electronically.

Registers may convert recorded paper documents into electronic format.



REMOTE NOTARY ACKNOWLEDGEMENTS

- Persons can appear before a notary either in person or by two-way audio/video communications meeting specifications in rules promulgated by the SOS. The acknowledgment form will specify that the personal appearance was by audio/video communication.
- It is not the Register's responsibility to police this in any way. This is just something you may see and you need to be aware of what it will look like.
- These acknowledgments may also be accompanied by an electronic signature, which means "an electronic sound, symbol, or process attached to or logically associated with an electronic document and executed or adopted by a person with the intent to sign the electronic document." Tenn. Code Ann. § 8-16-302.

MILITARY DISCHARGE RECORDS

Confidential for 75 years from the time recorded. T.C.A. § 10-7-513.

Only certain persons listed in statute may inspect or copy the records.

Statute also lists persons authorized to request removal or redaction of record. Record request if you can accommodate request for redaction, but otherwise, do not record request and issue written response as to why.

REDACTION OF PERSONALLY IDENTIFYING INFORMATION

- Social security numbers;
- Official state or government issued driver licenses or identification numbers;
- Alien registration numbers or passport numbers;
- Employer or taxpayer identification numbers;
- Unique biometric data, such as fingerprints, voice prints, retina or iris images, or other unique physical representations; or
- Unique electronic identification numbers, routing codes or other personal identifying data which enables an individual to obtain merchandise or service or to otherwise financially encumber the legitimate possessor of the identifying data.

- ❖ Information may be redacted from electronic storage media, if possible, upon request or on register's own initiative.
- ❖ Persons requesting redaction must fill out form. Form is to be recorded if information can be redacted. If not redacted, you do not record the form.

EXTENSION OF CREDIT

Register is entitled to receive required fees before accepting an instrument for registration.

- Generally, no person or entity, governmental or private, is exempt from the fee requirement.

Register is required to extend credit to the State of Tennessee.

- Register submits bill for fees due from the State to the Commissioner of Finance and Administration.

Register must also extend credit to the United States for recording fees due on notices of federal liens.

- Register submits bill at end of month to district director of Internal Revenue Service or other appropriate federal official to obtain payment.

CREDIT/COPY ACCOUNTS

Register must adopt a policy setting out the procedure to be followed in cases where fees accompanying an instrument for recording exceed the required amount.

The procedure must include one (1) or more of the following:

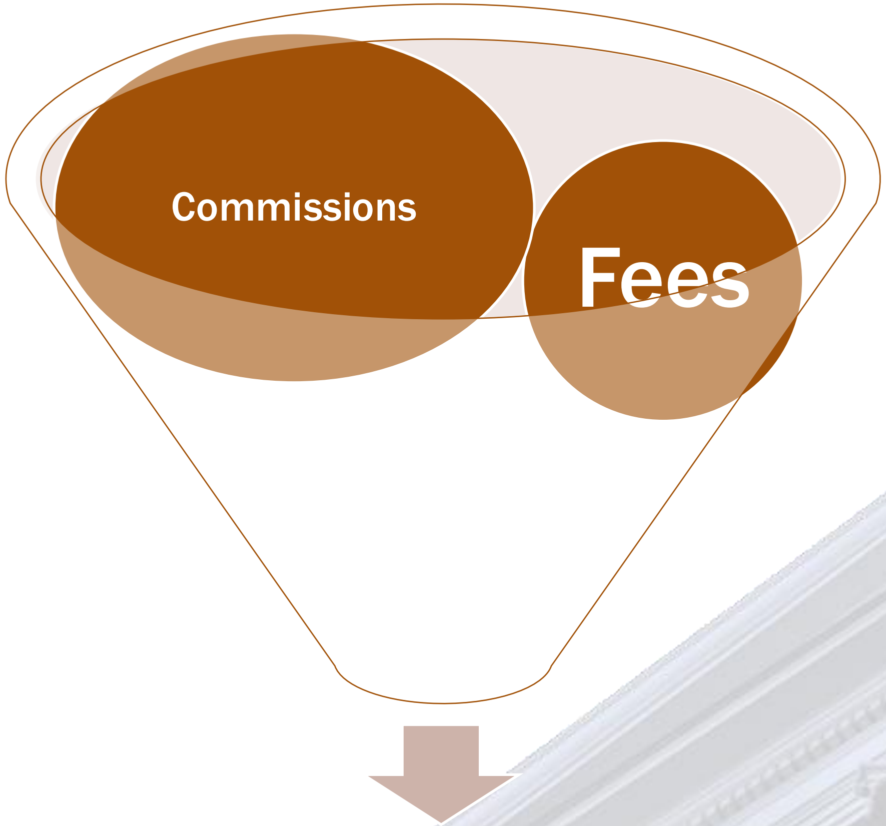
Establishing a credit, debit or a copy account for individual customers;

Contacting the person or entity tendering the instrument to get specific instructions regarding the excess fee;

Retaining as fees of the register's office a reasonable overage amount; or

Registering every eligible instrument and refunding excess fees, less a reasonable amount of the excess payments retained as fees of the office.

REGISTER'S REVENUES



Collections by Register of Deeds

TRANSFER AND MORTGAGE TAX

The Register is responsible for the collection and transmittal to the Department of Revenue of two related privilege taxes: the state transfer tax, and the state “mortgage” tax (tax on the recording or filing of an instrument evidencing an indebtedness). Both taxes are levied by T.C.A. § 67-4-409.

REGISTER'S REVENUES - COMMISSIONS

Commissions = 5% of state taxes

52% of 5% commission: Remitted to the state general fund

48% of 5% commission: Retained by the register & treated as another fee of the office

REGISTER'S REVENUES – FEES

Register of Deeds can charge $1.00 for issuing each receipt for state taxes.

REGISTER’S REVENUES – FEES

Standard Fees

UCC Fees

DP Fees

Optional E-file Fees

OFFICIAL BANK ACCOUNT

Required to maintain a bank account in name/title of Register of Deeds

Disbursements made by pre-numbered checks

Deposit all funds within 3 business days after receipt

Collateralization, if applicable

Class C misdemeanor if violated

FORM OF PAYMENT

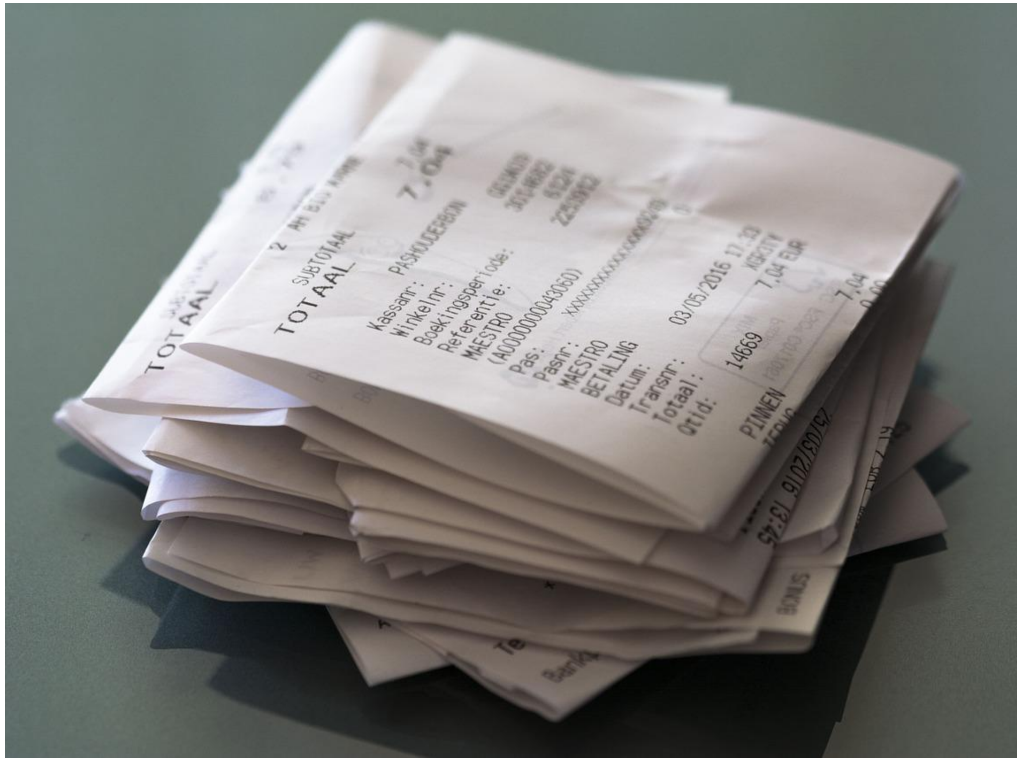
- Checks
- Money orders
- Credit or debit cards
  - CLB can waive credit/debit card processing fees

RECEIPTS

You must issue a receipt for money received and keep a duplicate in the office

Duplicate receipts must be kept for at least 5 years & be available upon demand

Receipts must be consecutively numbered & kept in a well-bound book or in a manner approved by the Comptroller of the Treasury



COUNTY REPORTS

Register is required to keep a complete account of every fee collected.

Must file an itemized statement monthly, under oath, with the County Mayor/Executive.

- Often called the “fee and commission” report.

Special reports may also be requested by the county legislative body.

STATE REPORTS

<u>Report of State Taxes Collected</u>
Monthly reports of the state taxes collected submitted to Department of Revenue.

Reports are filed with the Department of Revenue.

Taxes collected are remitted by the 15th day of the month following the month in which funds were collected.

LATE REPORTING

If the reports and remittances to the state are not made on time:

- Forfeiture of commission on delinquent amount
- Subject to payment of a penalty of 5% of the delinquent amount for each 30 days unpaid, up to a maximum of 25% of the delinquent amount

LATE REPORTING

When a report or return is delinquent, a minimum penalty of $15.00 is imposed, regardless of the amount of tax due.

If the Commissioner of the Department of Revenue determines that the failure to report and pay is due to negligence, a penalty of 10% of the underpayment is imposed.

AUDITING

The records of all register of deeds must be audited on an annual basis.

Register of deeds must use the uniform chart of accounts.

QUICK BREAK

FINANCE OVERVIEW

WHAT IS A BUDGET?

- A plan and legal document
- Identifies the services and how the services are to be financed
- Sets expenditure limitations on offices

LEGAL AUTHORITY – BUDGETING LAWS

County Budgeting Law of 1957

- **Centralized budgeting, accounting and purchasing for the county (schools are optional)**
- 5-person budget committee

County Financial Management System of 1981

- **Requires centralized accounting, purchasing & budgeting for all county, highway, and schools.**
- 7-person financial management committee

A BALANCED BUDGET

Revenues > Expenditures (Surplus)

Revenues = Expenditures

Revenues + Part of fund balance = Expenditures (Deficit)

OTHER LEGAL ASPECTS

Each Elected Official has their own budget(s)

The County Legislative Body sets the budget. May be the same as your request, may not. Check closely

You alone are responsible for operations of your office

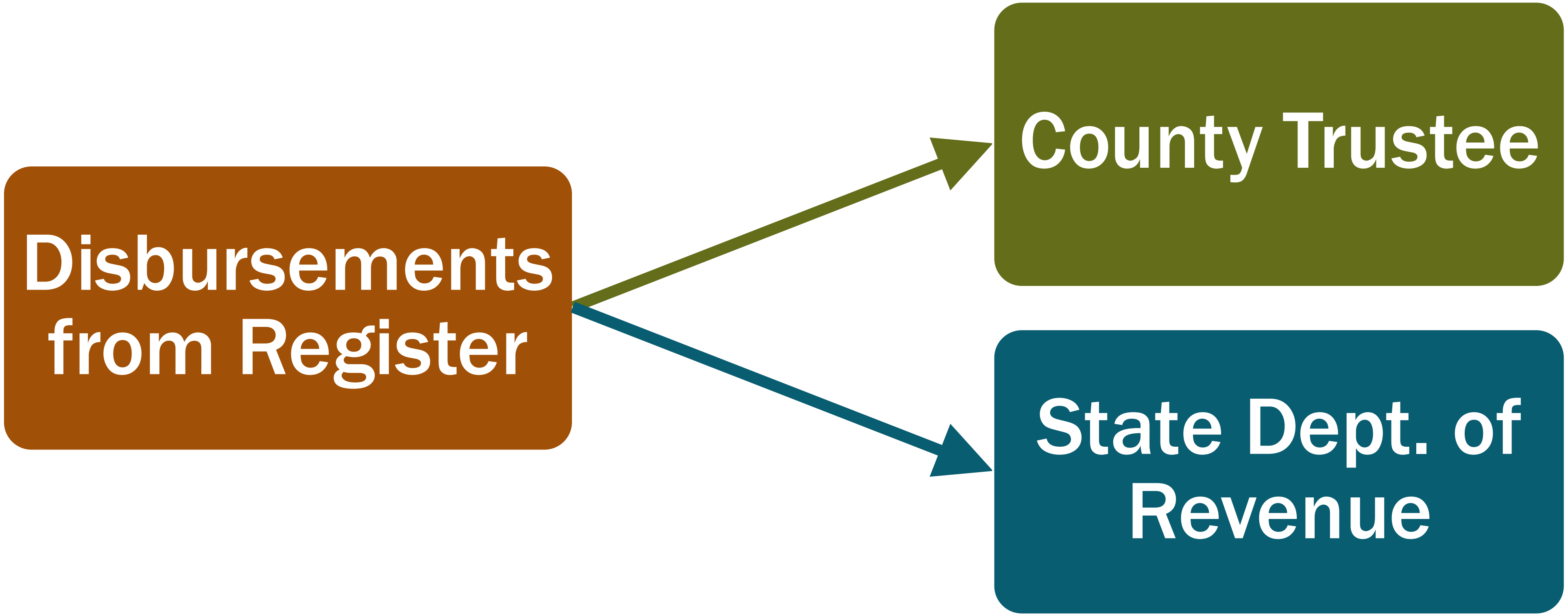
REVENUES

BUDGETARY VS FEE SYSTEM

County commission decides whether fee offices are on Budgetary or Fee System:

Budgetary System	Fee System
All fees are turned over to the general fund monthly	Only "excess" fees are turned over quarterly
All expenses of the office are budgeted	Salaries and expenses are paid from fee account
Sheriff is always under budgetary system	Population exception for a few counties regarding fee remittance

BUDGETARY SYSTEM



FEE SYSTEM -AUTHORIZED RESERVE FUNDS

An amount equal to 3 times the monthly salaries of the register of deeds, deputies, & assistants

RESTRICTED REVENUE

There is a $2 Data Processing Fee that is collected in your office. This is restricted for computer related expenses. It is tracked separate and has its own reserve

FEES TO THE COUNTY

- The fees you collect go into the general fund
- These fees are used to offset salaries and benefits for your office
- Fees don't have to match salary and benefit
- Fees are a good bargaining tool at budget time

EXPENDITURES

LETTER OF AGREEMENT/SALARY SUIT

Agree with personnel budget?

Yes Letter of Agreement	No Salary Suit

Either must be done within 30 days of the budget's passing.

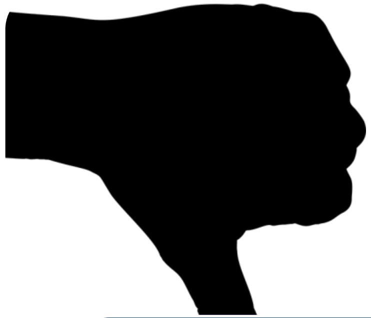
*Newly elected officials have 30 days from taking office (Sept 1) to sign letter of agreement or file a salary suit.

YOUR BUDGET – LETTER OF AGREEMENT

Generally, must have authority other than the county budget resolution **before hiring employees.**

Letter of agreement drafted → Register & County Mayor sign → Filed in Chancery court

YOUR BUDGET – SALARY SUIT



Official disagrees with personnel budget

Files salary suit

- Mayor named Defendant
- Must answer within 5 days

Hearing

Order issued determining compensation

LETTER OF AGREEMENT

COMPENSATION OF EMPLOYEES

___________________________ COUNTY, TENNESSEE

Pursuant to Tennessee Code Annotated, section 8-20-101, this agreement by and between______(Official/Office)______ and ______(County Mayor/Executive)______is for the purpose of establishing the number of employees and the authorized salaries for the ______(Office)______.

The parties named herein have agreed and do hereby enter into this agreement according to the provisions set forth herein:

A. The term of this agreement will be from______(Beginning Date)______ to ______(Ending Date)______.

B. In order to ensure the efficient operation of the office, it is agreed that the official is authorized to employ the following employees at salaries not to exceed the specified amounts:

Number of Employees in Job Classification	Job Classification	Annual Salary for Each Employee in Job Classifcation Not to Exceed

C. It is further agreed that part time help may be employed at a rate of up to $_________ an hour with a total cost not to exceed $_____________for the term of this agreement.

D. The parties agree to the following special provisions

E. It is further agreed that in no event shall the amount of this agreement exceed $_____________.

In witness whereof, the parties have set their signatures.

_______________(OFFICIAL)_______________ __________(DATE)__________

_______(COUNTY MAYOR/EXECUTIVE)_______ __________(DATE)__________

Fund : **101** Sub-Fund:

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
51600	**Register Of Deeds**							
101			(81,216.00)	(81,216.00)	67,706.83	(13,509.17)	83.37%	6,768.00
	County Official/Administrative Officer		0.00		0.00			0.00
106			(13,680.00)	(13,808.00)	11,480.35	(2,327.65)	83.14%	1,150.72
	Deputy(Ies)		(128.00)		0.00			0.00
201			(7,400.00)	(7,410.00)	6,052.78	(1,357.22)	81.68%	603.07
	Social Security		(10.00)		0.00			0.00
204			(5,600.00)	(5,608.00)	4,551.31	(1,056.69)	81.16%	460.08
	State Retirement		(8.00)		0.00			0.00
210			(180.00)	0.00	35.04	35.04	No Budget	0.48
	Unemployment Compensation		180.00		0.00			0.00
307			(1,500.00)	(1,500.00)	1,102.95	(397.05)	73.53%	219.24
	Communication		0.00		0.00			0.00
317			(1,825.00)	(1,825.00)	326.00	(1,499.00)	17.86%	0.00
	Data Processing Services		0.00		0.00			0.00
320			(700.00)	(700.00)	768.00	68.00	109.71%	768.00
	Dues And Memberships		0.00		0.00			0.00
348			(600.00)	(600.00)	408.56	(191.44)	68.09%	5.84
	Postal Charges		0.00		0.00			0.00
349			(1,500.00)	(1,500.00)	1,213.24	(286.76)	80.88%	134.00
	Printing, Stationery And Forms		0.00		0.00			0.00

Fund : **101**

Object		Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures / Encumbrances	Funds Available	% Used	MTD Actual/ Encumberance
51600	**Register Of Deeds**							
101	County Official/		(81,216.00)	(81,216.00)	67,706.83	(13,509.17)	83%	6,768.00
			-		-			-
204	State Retirement		(5,600.00)	(5,608.00)	4,551.31	(1,056.69)	81%	460.08
			(8.00)		-			-
307	Communication		(1,500.00)	(1,500.00)	1,102.95	(397.05)	74%	219.24
			-		-			-
317	Data Processing		(1,825.00)	(1,825.00)	326.00	(1,499.00)	18%	-
			-		-			-
320	Dues And Memberships		(700.00)	(700.00)	768.00	68.00	110%	768.00
			-		-			-

BEFORE YOU BUY ANYTHING

Get with your Purchasing Department

Most items will require a Purchase Order to buy

PAY BILLS

Receive an invoice

Sign it and put the purchase order number or expenditure code (travel, dues, registrations, etc)

Send to the Accounting Dept.

BUDGET AMENDMENTS

Document request

Present request

CLB vote

NEW FISCAL YEAR BUDGET

BUDGET CALENDAR

Feb 1
Deliver Forms to EO/DH

→

Mar 1
Return Forms

→

Apr 1
Budget Committee Votes

→

May 1
BOE Delivers Budget

↓

July 1
Budget Deadline

→

Aug 15
Notify OLGF

→

Aug 31
Continuation Budget Deadline

→

Sep 30
Deadline only if granted extension

Account No.	Description	Actual 2023 - 2024	Estimated 2024 - 2025	Proposed 2025 - 2026
54000	**Public Safety**			
54110	**Sheriff's Office**			
101	County Official/Administrative Officer	79,276	81,368	84,336
106	Deputy(ies)	1,134,241	1,318,673	1,318,673
140	Salary Supplements	14,400	22,400	22,400
162	Clerical Personnel	132,491	126,696	126,696
187	Overtime Pay	2,799	21,239	21,239
201	Social Security	129,203	126,163	126,163
204	State Retirement	75,882	90,706	90,706
312	Contracts with Private Agencies	3,912	9,035	9,035
320	Dues and Memberships	1,500	1,500	1,500
355	Travel	4,682	3,500	3,500
425	Gasoline	70,172	75,000	75,000
435	Office Supplies	6,177	5,500	5,500
450	Tires and Tubes	5,010	6,000	6,000
451	Uniforms	9,927	7,800	7,800
716	Law Enforcement Equipment	30,494	20,000	20,000
718	Motor Vehicles	191,826	72,110	0
	Total Sheriff's Department	**1,891,992**	**1,987,690**	**1,918,548**

COUNTY PURCHASING OVERVIEW

Legal Framework

Purchasing laws for county government are governed by:

- Tennessee Code Annotated
- Private Acts
- Case Law
- Federal Law
- Uninform Commercial Code
- Resolutions

LEGAL FRAMEWORK

CONTROL

PRICE

OPENNESS

ACCOUNTABILITY

PURCHASING LAWS IN TN

1981/1957 Acts

Charter/Metro

General Law

Private Acts

FORMAL BID THRESHOLDS T.C.A. § 12-3-1212

Centralized Purchasing Authority

- $50,000
- Full-time purchasing agent
- Three quotes

Non-Centralized Purchasing or Without a Full-time Purchasing Agent:

- $25,000
- Three quotes

PURCHASING PROCESS

- Need
- Requisition
- Purchase Order
- Receiving Report

PURCHASING METHODS

- Informal Quotations (informal quotes)
- Competitive Sealed Bids (ITB/IFBs)
- Competitive Sealed Proposals (RFPs)
- Request for Qualifications (RFQs)

PURCHASING ABOVE BID THRESHOLD LIMIT

If you purchase something above your bid limit threshold you must use one of the below methods:

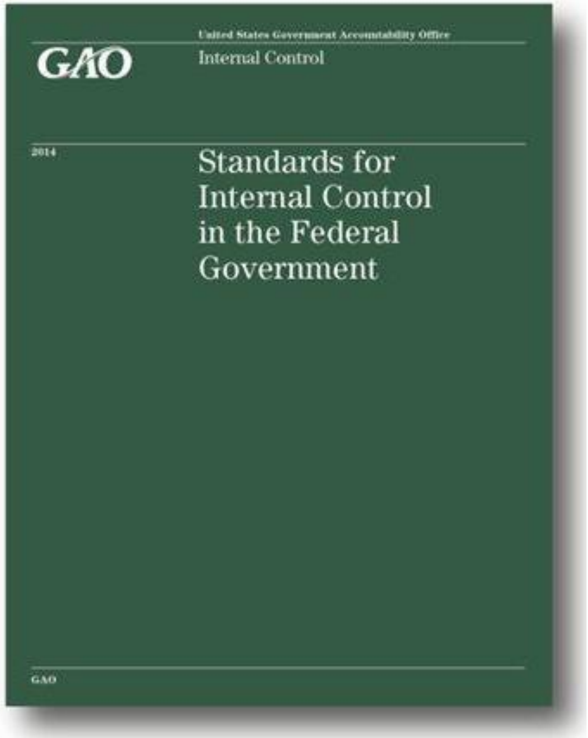
Competitive Sealed Bids

RFPs

RFQs

WHAT ARE INTERNAL CONTROLS?

A process that provides reasonable assurance the objectives of an entity will be achieved.



T.C.A § 9-18-102(A)

Comply

Obligations and costs are in compliance with applicable law

Safeguard

Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation;

Record

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.

CTAS

Law went into effect **June 30, 2016**!

WHY DO COUNTY GOVERNMENTS NEED INTERNAL CONTROLS?

1. Reduce fraud & waste
2. Ensure legal, regulatory, & policy compliance
3. Protect county assets
4. Promote transparency & accountability

WHO IS RESPONSIBLE FOR ESTABLISHING INTERNAL CONTROLS?

County Management (*elected/appointed officials*) are responsible for:

design, implementation and maintenance

of *adequate* internal controls over their office/department.

WHAT SHOULD I DO TO ENSURE COMPLIANCE?

Review your written internal control procedures/assessment and ask yourself…

- Is the written documentation accurate according to my office's current operations?
- Have I implemented new technology in my office?
- Have I hired new staff or changed any financial duties of my staff?
- Have I moved?

WRAP UP

Congratulations!

Welcome to county government!