



*Polk County Courthouse*

## County Spotlight: *Polk*

Population: 16,050  
County Seat: Benton

### Did you know?

*Polk County was established in 1839 and named in honor of newly-elected Governor James K. Polk.*

*The Ocoee River, which runs through Polk County, was the site of the 1996 Olympic Canoe and Kayak Slalom Competition.*




For more information, visit:  
[www.tennesseeencyclopedia.net](http://www.tennesseeencyclopedia.net)  
[www.tnhistoryforkids.org](http://www.tnhistoryforkids.org)

## State Comptroller to Begin Formally Recommending the Creation of County Audit Committees

In a memorandum dated September 16, 2010, the state Division of County Audit notified county mayors/executives and finance directors that they will begin formally recommending the formation of a county audit committee. The Comptroller's office has encouraged the establishment of audit committees for many years, but few counties have an effective audit committee. The Comptroller's office believes that, due to the current environment of less resources and increased demand for accountability, it is time to focus on the local audit committee as an effective tool to improve the operations of local governments. The audit committee will be responsible for addressing financial and other reporting practices, internal control, compliance with laws and regulations, and ethics. The audit committee should provide guidance to county management to correct all reported material weaknesses in internal control and material noncompliance.

Beginning with audits for the fiscal year ended June 30, 2010, in any county that either (1) is in noncompliance with GASB accounting and financial reporting standards, or (2) has recurring significant or material audit findings for three or more consecutive years that relate to internal control or governmental auditing standards, the audit findings will contain a recommendation encouraging the establishment of an audit committee. If either of these conditions continues to occur, the county may be required to form an audit committee.

The State Comptroller's office will provide counties with guidelines regarding the establishment of effective audit committees. Their phone number is (615) 401-7841. To view the materials sent by the Comptroller's office, double-click the icon next to each item listed below:

1. *Memorandum to county mayors and finance directors that addresses recurring audit findings and formation of audit committees* ()
2. *Copy of Section 9-3-405, Tennessee Code Annotated, which relates to the establishment of audit committees* ()
3. *Guidelines for creation of an audit committee* ()

## New Programs and Initiatives

### NACo Offers Sample Ordinances and Codes

The National Association of Counties (NACo) has created an online database of sample codes and ordinances that are listed by subject. The NACo Research Division collects examples of these various county codes from around the nation. These materials may be of interest to your county if you are considering a specific issue. Keep in mind that these are not tailored to Tennessee law. They may give you a starting place for drafting, but should not be adopted “as is.” The samples should be reviewed by your county attorney to see if there is authority in Tennessee law for a county to take such action and to determine whether the sample needs to be modified to conform to Tennessee law before using. Select the following link to access the NACo database: <http://www.naco.org/research/solutions/Pages/CodesandOrdinances.aspx>

### Downtown Revitalization Program Welcomes Applications

The Tennessee Economic and Community Development Commissioner Matt Kisber announced this fall that applications are now being accepted for Tennessee Downtowns, a competitive community improvement program for cities and counties seeking to revitalize traditional commercial districts. The program is open to communities with downtown commercial districts established at least 50 years ago and whose citizens are ready to organize efforts for downtown revitalization based on the successful program “Main Street Four-Point Approach to Downtown Revitalization.” Applications are available online at [www.tennesseemainstreet.org](http://www.tennesseemainstreet.org) and must be completed by Monday, November 8<sup>th</sup>. To view the full press release on the program, visit <http://news.tennesseeanyttime.org/node/6072>.

### TDEC Announces Walk with Me Tennessee Initiative

Jim Fyke, commissioner of the Tennessee Department of Environment and Conservation (TDEC), recently announced the launch of the new Walk with Me Tennessee initiative. This program addresses recreational efforts for cities and counties that focus on planning, health and fitness opportunities, infrastructure, connecting community areas and safety. Designed as an assessment tool, the program ranks community “walkability” and provides pertinent planning information to help communities increase their pedestrian friendliness. To read the full press release on the Walk with Me Tennessee program or to complete the Inventory and Assessment application, please visit the TDEC Web site at <http://news.tennesseeanyttime.org/node/6127>.

## DOT DRUG TESTING REGULATIONS AMENDED effective October 1, 2010

Employees who are required to have commercial driver’s licenses in connection with the performance of their jobs are required to undergo drug testing in accordance with federal Department of Transportation (DOT) regulations. County employees who are required to be tested under DOT regulations are mostly found in the highway departments, but other departments who voluntarily test their safety-sensitive employees also use the DOT rules for their testing. The state’s Drug Free Workplace Program uses DOT testing rules, so counties that participate in that program will be affected by the changes. The DOT regulations have been amended effective October 1, 2010, to require that drug testing include MDMA (commonly known as Ecstasy) and acetylmorphines (indicating heroin usage). Also, the cutoff levels for cocaine and amphetamines have been lowered. Some changes also affect procedures used by Medical Review Officers (MROs). Counties that have drug testing programs that are under the DOT rules will need to revise their policies to include these changes. Contact the administrator of your drug testing program for more guidance. Additional information may be found here:

<http://www.dot.gov/ost/dapc/news.html>

# Upcoming Ethics Workshops

CTAS will offer Ethics Workshops across the state during November.

The course will discuss the “Comprehensive Governmental Ethics Reform Act of 2006” (the Ethics Reform Act). This wide-ranging act created a new State Ethics Commission, established substantial new registration and reporting requirements for lobbyists and their employers, and enacted new provisions to set limits on gifts and require disclosure of conflicts of interest for certain state officials. The law also included a requirement for local governments to adopt ethics policies covering the disclosure of gifts accepted by officials and employees and the disclosure of conflicts of interest.

In addition to the Ethics Reform Act, the course will also discuss other state laws that address ethics and conflicts of interests in county government.

Four hours of Category A or recertification credit will be awarded to participants who are enrolled in the County Officials Certificate Training Program (COCTP).

For registration instructions, double-click the paperclip icon (📎).

Have comments or suggestions for this newsletter?  
Contact Claire Marsalis at [claire.marsalis@tennessee.edu](mailto:claire.marsalis@tennessee.edu).

## CALENDAR OF EVENTS

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|---------|--|
| Nov. 5  | Ethics Workshop, Jackson                 |
| Nov. 9  | Ethics Workshop, Johnson City            |
| Nov. 9  | County Commissioner Training, Oak Ridge  |
| Nov. 10 | Ethics Workshop, Knoxville               |
| Nov. 11 | County Commissioner Training, Cookeville |
| Nov. 16 | County Commissioner Training, Gallatin   |
| Nov. 17 | Ethics Workshop, Franklin                |
| Nov. 18 | County Commissioner Training, Jackson    |

**\*For more detailed event information, click [here](#)**

## County Commissioner Training

CTAS and the Tennessee County Commissioners Association (TCCA) are offering evening training in November for county commissioners. The session is *County Legislative Body Overview*. Dinner will be provided at 6:00 p.m. with the training class being taught from 6:30 p.m. to 8:30 p.m. Attendance is free for county officials. For more information, including how to register, double-click the icon (📎).

*County Officials E-News is a monthly newsletter provided by the University of Tennessee County Technical Assistance Service in an effort to promote better county government through direct assistance to county officials and their associations.*

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