



County Technical Assistance Service

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Financial Officer-County Mayor

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Financial Officer-County Mayor

Reference Number: CTAS-753

The county mayor is the chief financial officer of the county. Except in counties that have adopted the 1981 Financial Management System or that have a county charter that provides otherwise, the county mayor signs or cosigns county warrants, at least for general fund expenditures. The county mayor may examine the accounts of the county officers to verify each item of expenditure or revenue. T.C.A. §§ 5-6-110, 5-6-112. The county mayor audits all claims for money against the county. In counties not providing otherwise, the county mayor serves as the chief accounting officer for the county and maintains the general fund accounts. T.C.A. § 5-6-108. Although the exact role varies depending upon the particular county's adoption of optional general laws, county charters or private acts, the county mayor generally has a strong role in the budgetary process and often presents the consolidated budget for each fiscal year to the county budget committee or county legislative body.

As financial officer of the county, the county mayor has the following duties:

1. To draw a warrant on the county trustee for payment of any judgment recovered against, or debt due from, the county.
2. To reduce to writing the testimony of any witness examined by the mayor concerning any settlement and file the same.
3. To examine minutely and settle the accounts of county officers, referring to the records, documents, dockets and papers in the office to verify each item.
4. To report the settlement to the county legislative body, under an oath stating "that the county mayor believes that the same contains a true schedule of the revenue collected by each officer, and which the county mayor is bound by law to pay to the county trustee."
5. To make duplicates of the settlements with the clerks of the circuit, chancery and appellate courts, to deliver one duplicate to the county clerk, and to file the others in each clerk's office. T.C.A. § 5-6-110.

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