



County Technical Assistance Service

Published on e-Li (<https://eli.ctas.tennessee.edu>)

November 22, 2019

Audits

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,

The University of Tennessee
County Technical Assistance Service
226 Capitol Blvd. Suite 400
Nashville, TN. 37219
615-532-3555 phone
615-532-3699 fax
ctas@tennessee.edu
www.ctas.tennessee.edu

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Audits

Reference Number: CTAS-839

County highway departments are subject to regular audits by the Comptroller. These are complete financial, inventory, and activity audits. As noted earlier, an inventory of all machinery, equipment, tools, supplies, and materials owned or used by the county highway department must be kept and made available to the Comptroller and filed with the county legislative body and the county mayor/executive within 60 days of the chief administrative officer taking office and annually thereafter by September 1 reflecting the state of the inventory on July 1 of each year. Failure to file can result in a cutoff of county-aid funds. Also, as noted earlier, audit reports by the Comptroller are forwarded regularly to the local District Attorney General for his or her review.

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