



A Guide to the  
Office of the  
Comptroller of the Treasury  
State of Tennessee

[www.tn.gov/comptroller](http://www.tn.gov/comptroller)

**Justin P. Wilson**  
**Comptroller of the Treasury**

Dated: July 2009



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY**

State Capitol  
Nashville, Tennessee 37243-9034  
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Justin P. Wilson, Comptroller

The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is a member of various committees, boards and authorities.

To better acquaint you with our office and its staff, we are providing this publication which highlights the responsibilities of each division. You may also find information about our divisions, programs, and services on our website at [www.tn.gov/comptroller](http://www.tn.gov/comptroller).

Sincerely,

Justin P. Wilson



Comptroller of the Treasury  
Authorization Number 307322, 30 copies, January 2009.  
This public document was promulgated at a cost of .97  
cents per copy.

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## Abbreviations:

CAE: Certified Assessment Evaluator  
 CCP: Certified Computing Professional  
 CCTS: Certified Corporate Trust Specialist  
 CGA: Certified General Appraiser (Real Estate)  
 CFE: Certified Fraud Examiner  
 CGFM: Certified Government Financial Manager (AGA)  
 CGFOT: Certified Governmental Finance Officer (TX)  
 CIA: Certified Internal Auditor  
 CISA: Certified Information Systems Auditor  
 CPA: Certified Public Accountant  
 JD: Doctor of Laws  
 MAOM: Master of Art in Organizational Management  
 MBA: Master in Business Administration  
 MPA: Master in Public Administration  
 MSSW: Master of Science in Social Work  
 PhD: Doctor of Philosophy  
 MPPA: Master of Public Policy and Administration

# Comptroller's Office Contacts

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# History of the Comptroller's Office

As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation<sup>1</sup> in January 1836 to create the Tennessee Comptroller of the Treasury.

Although legislation created the office and spelled out the Comptroller's duties, it would be 34 years before the Comptroller of the Treasury would become a constitutionally required position. In 1870, the Tennessee Constitution<sup>2</sup> added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both Houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Maj. Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Vanderbilt University political science lecturer Jeanne S. Bodfish served as Tennessee's first – and only – female Comptroller of the Treasury from 1953 to 1955. She established the first set of policies and procedures for auditing county governments.

Bodfish was instrumental in bringing William R. Snodgrass on as budget director. He then became Tennessee's longest serving Comptroller from 1955 to 1999 and established a reputation for accuracy and accountability. Serving through seven gubernatorial administrations, Snodgrass was Comptroller for 44 years and served as Comptroller Emeritus for nine years.

In January 1999, John G. Morgan became Tennessee's 33<sup>rd</sup> Comptroller, serving five consecutive two-year terms.

On January 15, 2009, Justin P. Wilson was elected as the 34<sup>th</sup> Comptroller.

Tennessee's Comptroller is fourth in order of succession to the governor's office, behind the lieutenant governor, the speaker of the house of representatives and the secretary of state.

<sup>1</sup> Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly

<sup>2</sup> 1870 Tennessee Constitution, Article VII, Section 3

# Comptrollers of the Treasury

Daniel Graham	1836-43
Felix K. Zollicoffer	1843-49
B.H. Sheppard	1849-51
Arthur R. Crozier	1851-55
James C. Luttrell	1855-57
James T. Dunlap	1857-61
Joseph S. Foster*	1861-65
S.E. Hackett	1865-66
G.W. Blackburn	1866-70
E.R. Pennebaker	1870-73
W.W. Hobbs	January-May 1873
John C. Burch	1873-75
James L. Gaines	1875-81
James N. Nolan	1881-83
P.P. Pickard	1883-89
J.W. Allen	1889-93
James A. Harris	1893-99
Theo F. King	1899-1904
Frank Dibrell	1904-13
George P. Woollen	1913-15
J. B. Thompson	1915-23
Edgar J. Graham	1923-31
Roy C. Wallace	1931-37
John W. Britton	1937-38
Marshall F. Priest	1938-39
Robert W. Lowe	1939-45
Jared Maddux	January-April 1945
Sam K. Carson	April 1945-46
Jared Maddux	1946-49
Cedric Hunt	1949-53
Jeanne S. Bodfish	1953-55
William R. Snodgrass	1955-99
John G. Morgan	1999-2009
Justin P. Wilson	January 15, 2009 - present

\*J.R. Dillon was elected April 25, 1865, but being a member of the General Assembly, he could not serve.

**David H. Bowling**  
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Working to help local governments maintain sound financial systems, the Division of Local Finance provides assistance and information to help officials perform their duties as elected representatives. This division approves certain debt obligations and budgets of local governments, and assists with other debt and financial management issues. This division also serves as staff for the Water and Wastewater Financing Board and the Utility Management Review Board.

The division's responsibilities include:

- **Local government debt management** to determine that debt proposals and annual budgets for certain cities, counties, utility districts and emergency communication districts meet statutory requirements.
- **Local government resource management** to determine that official performance bonds for elected and appointed county officers and fiscal officers of school systems and emergency communications districts meet statutory requirements. Also determine that certain investment programs for cities, counties and utility districts meet statutory requirements.
- **Debt information report** to determine that information reports submitted by local governments pertaining to the issuance of debt meet statutory requirements.
- **Electric system cable plans** to determine the feasibility of business plans submitted by local electric systems desiring to provide certain telecommunications services.
- **Interest rate/forward purchase agreements** to determine that proposals submitted by local governments for interest rate swap agreements and forward purchase agreements meet guidelines established by the State Funding Board.
- **Water and Wastewater Financing Board** to determine that staffing responsibilities carry out the legislative objective that public water systems and wastewater facilities in this state be self-supporting by determining the financial, technical and managerial capacity of systems under the Board's jurisdiction and requiring appropriate action by those systems to correct any deficiencies which may be found to exist.
- **Utility Management Review Board** to determine that public water systems and wastewater facilities in this state be self-supporting by determining the financial, technical and managerial capacity of systems under the Board's jurisdiction and requiring appropriate action by those systems to correct any deficiencies which may be found to exist.

**Division of Local Finance**  
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Justin P. Wilson is the 34th  
Comptroller of the Treasury.

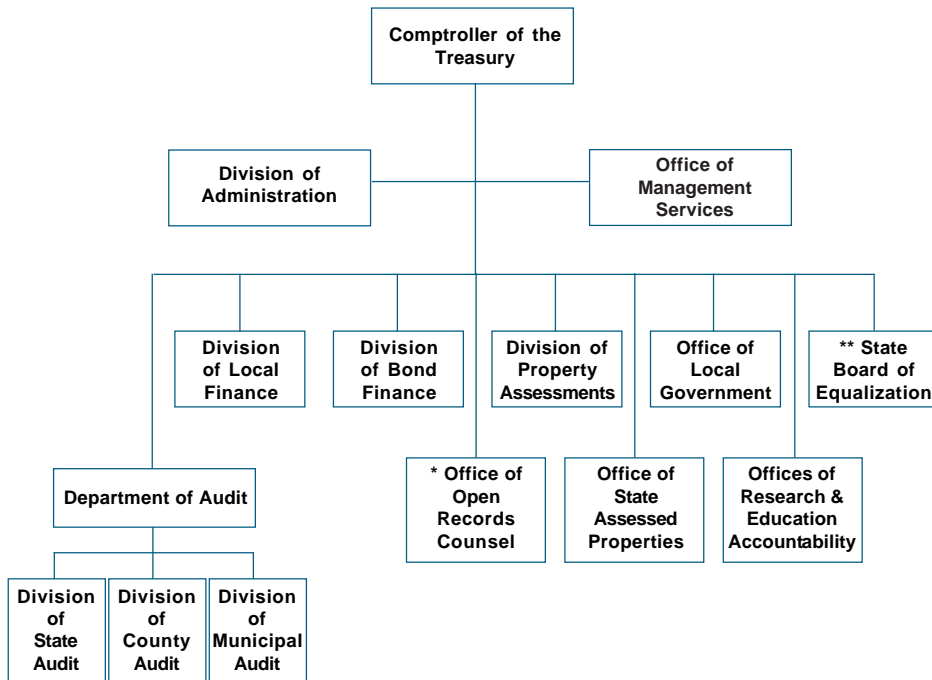
Justin P. Wilson, of Nashville, Tennessee, was elected Tennessee's 34<sup>th</sup> Comptroller of the Treasury on January 15, 2009.

Prior to his election, Mr. Wilson was a partner in the law firm of Waller Lansden Dortch and Davis. He served as commissioner of the Department of Environment and Conservation and as deputy to the governor for policy under former Governor Don Sundquist. He is a graduate of Stanford University, Vanderbilt University School of Law, and New York University. He is an adjunct professor of law at Vanderbilt Law School.

He is married with four children.

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# Comptroller of the Treasury Organizational Chart



\* The Office of Open Records Counsel is housed within the Comptroller's office for administrative purposes.

\*\* The Comptroller is a member of the State Board of Equalization, and the Board staff is housed within the Comptroller's office for administrative purposes.

## Tennessee State School Bond Authority

The Tennessee State School Bond Authority<sup>6</sup> is authorized to issue debt to finance higher education facilities. The authority also issues Qualified Zone Academy Bonds and makes loans to qualifying local governments for renovation of school facilities and equipment purchases.

## Other Responsibilities

The Comptroller has authorized the Division of Bond Finance to enter into contracts with Memphis, Hamilton County and the Metropolitan Government of Nashville and Davidson County for administration of the respective local government's short-term construction finance program.<sup>7</sup>

## Division of Bond Finance

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<sup>1</sup> Created by TCA Sections 9-9-101 et seq.

<sup>2</sup> TCA Section 67-3-2001(j)

<sup>3</sup> TCA Sections 41-8-101 et seq.

<sup>4</sup> Created by TCA Sections 4-31-101 et seq.

<sup>5</sup> Created by TCA Section 4-31-1002 (b)(1)

<sup>6</sup> Created by TCA Sections 49-3-1201 et seq.

<sup>7</sup> TCA Section 8-4-108

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There is a continuous need for the state and its authorities to fund capital projects. This process is managed by the Division of Bond Finance. Bond Finance issues, manages and repays debt sold by the state, its agencies and authorities. The division serves as staff for the:

- Tennessee State Funding Board,
- Tennessee Local Development Authority and
- Tennessee State School Bond Authority.

### **Tennessee State Funding Board**

The Tennessee State Funding Board<sup>1</sup> issues all state general obligation debt. The Funding Board is authorized to make loans from the highway fund to local governments to help relocate utility lines in connection with Department of Transportation road expansion projects.<sup>2</sup> The Funding Board has certain funding authority pursuant to the County Correctional Facilities Incentives Act<sup>3</sup> for county correctional projects.

### **Tennessee Local Development Authority**

The Tennessee Local Development Authority<sup>4</sup> is authorized to issue debt to provide loans to:

- local governments for water and sewer projects and for capital works projects,
- counties for equipment for use by county or volunteer fire departments and
- airport authorities and municipal airports.

With interest rates ranging from 0% to 5%, the Authority makes loans to local governments, utility districts and authorities for wastewater and drinking water facilities from the State Revolving Loan Funds. In addition, the Authority may issue debt to make loans to local governments for education construction projects. Such debt may be payable from or secured by certain reserve funds from the Tennessee Lottery for Education.<sup>5</sup>

## **Core Values**

### **Honesty and Integrity**

We must be honest in all we do and say in order to reflect the highest degree of integrity.

### **Accuracy and Reliability**

The work we produce must be relevant, correct, professional and objective. Decision makers and their publics must be able to depend on our work.

### **Accountability**

We must accept personal responsibility for the work we each perform and the office must take organizational responsibility for the work we collectively perform.

## **Purpose**

Our purpose is to serve the people of Tennessee by:

- Contributing to the protection of the public trust and promoting the public interest,
- Enhancing effective public policy decisions at all levels of government, and
- Fulfilling operational and oversight responsibilities as may be assigned with the highest possible degree of excellence, efficiency and effectiveness.

## **Mission**

To improve the quality of life for all Tennesseans by making government work better.

# Governmental Finance

Division of Bond Finance

Division of Local Finance

# State Board of Equalization

**Kelsie Jones, JD**  
Executive Secretary  
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The State Board of Equalization establishes policy and provides quasi-judicial review of property tax assessments, rates and exemptions. The Board consists of the governor, the commissioner of revenue, the State comptroller, State treasurer, secretary of state, and two others appointed by the governor.

Specific tasks of the Board include:

- reviews assessments of public utility and common carrier companies as initially assessed by the Office of State Assessed Properties,
- establishes rules, policies, manuals and guidelines for property tax assessments on the basis of studies and recommendations by staff and the Division of Property Assessments,
- establishes reappraisal schedules, reviews reappraisal plans and establishes revaluation indexes for local jurisdictions,
- reviews and acts upon applications for property tax exemption for religious, charitable and similar uses of property,
- reviews certified tax rate calculations received from local jurisdictions and monitors compliance with the certified tax rate law,
- prepares studies and reports of property tax statistics, including the biennial appraisal ratio study and the annual tax aggregate report with the assistance of the Division of Property Assessments,
- reviews applications for taxpayer agent registration, and
- assures compliance with the annual fiscal summary reporting due from lessees of industrial development boards and health, housing and educational facility boards.

The Board staff accomplishes these tasks under the general direction of the Board, and is housed within the Comptroller's office for administrative purposes.

## State Board of Equalization

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# Administrative Functions

## Division of Administration

### Office of Management Services

### Offices of Research and Education Accountability

### Office of Open Records Counsel

## Division of Administration

The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

The Comptroller of the Treasury is a member of over 35 committees, boards and commissions which gives the Comptroller considerable knowledge and influence in the financial management of the state.

The Division of Administration helps represent the Comptroller on these boards and commissions.

Staff assignments for various boards and commissions are as follows:

### Faye Weaver

- Health Services and Development Agency
- Tennessee Student Assistance Corporation
- Tennessee Child Care Facilities Corporation
- Board of Claims
- Tennessee Consolidated Retirement System Board of Trustees
- Public Records Commission
- State Insurance Committee
- Local Education Insurance Committee
- Local Government Insurance Committee
- Governor's Council on Health and Physical Fitness
- Council on Pensions and Insurance
- Tennessee Baccalaureate Education System Trust
- Tuition Guaranty Fund Board
- Insurance Appeals Subcommittee

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### Robert T. Lee

- Tennessee Highway Officials Certification Board
- Review Committee (RFP Protest)
- Tennessee Law Enforcement Advisory Council

#### Robert T. (Bobby) Lee, JD

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## Office of Local Government GIS/Mapping

The Office of Local Government develops and uses geographic information systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. GIS is also used to assist local governments with redistricting. Local Government serves as the liaison with the U.S. Census Bureau and participates in its Redistricting Data Program. Using Census data, the office produces digital maps, as well as publishes county commission districts and voting precinct maps.

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Using GIS technology, various statistics, maps and reports are generated to support legislative research projects. Local Government and GIS/Mapping staff are also actively involved with the Tennessee Base Mapping Program which includes implementation of the statewide GIS program, technical support, training, and map maintenance to local governments.

### GIS Analysis/Development/Redistricting

As specialists in geo-spatial data and tools technology, this group works to translate complex GIS technology into useful and easy solutions for county redistricting purposes. This section also maintains county voting precinct maps.

### GIS/Mapping

The GIS/Mapping section assists 60 of Tennessee's 95 counties with maintenance of property ownership maps. Assisting the counties with their maintenance requires GIS technicians to digitally edit and save updates using a Geographic Information System. Parcel data created in this system can be shared with the assessment community and other interested parties having a need to access assessment attributes and spatial data.

The parcel maps contain information on property boundaries, parcel identifiers, property location and size of parcel. Other physical features on the property map include highway systems, creeks, trees and building structures. Property ownership maps are an integral part of the assessment process and are used in determining assessment values used by state and local assessment officials.

### Commission district and precinct maps online:

[www.comptroller.state.tn.us/lg/lgmaps.htm](http://www.comptroller.state.tn.us/lg/lgmaps.htm)

### Parcel data:

[www.comptroller.state.tn.us/pa/papom.htm](http://www.comptroller.state.tn.us/pa/papom.htm)

### Office of Local Government GIS/Mapping

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The Office of State Assessed Properties conducts annual appraisals, assessments and audits of public utility and transportation properties.<sup>1</sup> These assessments are certified to counties, cities and other taxing jurisdictions for billing and collection of property taxes.

The office appraises the following:

- commercial airlines and airfreight companies holding a common carrier certificate,
- barge line companies,
- privately-owned electric, electric cooperative and gas companies,
- interstate natural gas and products pipeline companies,
- power companies including hydroelectric, steam, atomic, or other types for the transmission of power,
- private railcar and railroad companies,
- motor bus and motor carrier companies,
- telephone companies including cellular, telephone cooperative and wireless management companies,<sup>2</sup> and
- water and sewer companies regulated by the Tennessee Regulatory Authority.

The office has been assigned the responsibility of administering the Telecommunications Ad Valorem Tax Reduction Fund.<sup>3</sup> For information on the receipts designated for the fund, visit [www.comptroller.state.tn.us/sap/receipts.htm](http://www.comptroller.state.tn.us/sap/receipts.htm).

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<sup>1</sup> TCA Section 67-5-1301

<sup>2</sup> To assist with assessment, wireless telecommunications service providers or others who construct new wireless communications towers must submit a registration form to the office regarding the site. This is pursuant to TCA Section 65-21-116. The registration form is at [www.comptroller.state.tn.us/sap/tower.htm](http://www.comptroller.state.tn.us/sap/tower.htm).

<sup>3</sup> TCA Section 67-6-222

## Ann Butterworth

- Chairs of Excellence
- State Trust for the State of Tennessee
- Tennessee State Funding Board
- Tennessee Local Development Authority
- Tennessee State School Bond Authority
- Tennessee Housing Development Agency
- Water and Wastewater Financing Board
- Utility Management Review Board
- Advisory Committee on Open Government

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The Office of Management Services provides administrative and support services to the Comptroller's divisions. Services include:

- accounting and budgeting
- human resource management
- information technology
- printing services
- procurement oversight

The office assists the Comptroller in policy and contract matters, as well as provides procurement oversight and staff support as a member of the following boards and commissions:

- Board of Standards
- Emergency Communications Board
- Information Systems Council
- Local Government Corporation (LGC)
- Metro District Energy System
- State Building Commission

## Office of Management Services

[www.comptroller.state.tn.us/managementservices.htm](http://www.comptroller.state.tn.us/managementservices.htm)

### Central Office

505 Deaderick Street, Suite 1400  
James K. Polk Building  
Nashville, Tennessee 37243-1402  
(615) 401-7720, Fax (615) 532-2224

### Comptroller Procurement Oversight

414 Union Street, Suite 1110  
Nashville, Tennessee 37243-1718  
(615) 741-0180, Fax (615) 741-1402

### Capitol Print Shop

301 Sixth Avenue North  
Legislative Plaza, Lower Level  
Nashville, Tennessee 37243-1402  
(615) 741-2647, Fax (615) 741-9021

## Data Processing Services

### • Computer Assisted Appraisal System (CAAS)

Using award winning technology, property tax assessments made by county assessors are maintained on a state computer system for 88 of Tennessee's counties.<sup>3</sup> This online system provides a uniform system of appraisal for property tax purposes at a reasonable cost to local government.

Selected parcel data is available online:  
[www.assessment.state.tn.us](http://www.assessment.state.tn.us)

### • Property Tax Billing

The Division of Property Assessments provides tax billing services at a reasonable cost to counties and cities whose property tax records are maintained on CAAS. Property Assessments provides data electronically to counties who have their own tax billing system.

## Online Tax Relief Information:

[tn.gov/comptroller/pa/patxr.htm](http://tn.gov/comptroller/pa/patxr.htm)

## Division of Property Assessments

505 Deaderick Street, Suite 1400  
James K. Polk Building  
Nashville, Tennessee 37243-1402  
(615) 401-7789, Fax (615) 741-3888

<sup>1</sup> TCA Section 67-5-1601

<sup>2</sup> TCA Section 67-5-903.

<sup>3</sup> Davidson, Knox, Hamilton, Rutherford, Shelby, Unicoi, and Williamson counties maintain their own data systems.

## Division of Property Assessments

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**James Woodyard, MPA**  
Assistant Director  
Administration  
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The Division of Property Assessments ensures effective administration of Tennessee's property tax. Working with county assessors, trustees, county mayors, register of deeds and county commissioners, the division:

- assists in reappraisal programs,
- provides data processing services,
- administers the tax relief program and
- updates property ownership maps.

### Reappraisal

The division assists counties with reappraisal programs and monitors performance of property characteristic review performed by property assessors.<sup>1</sup> Per-parcel grants are made to local governments to assist in the cost of reappraisal, subject to legislative funding provided through the State Board of Equalization. Reappraisal occurs in each county on a six-year cycle which includes an on-site review of each parcel of real property. A county may reappraise more frequently by selecting a four or five year cycle.

### Personal Property

The assessment of tangible personal property is governed by Tennessee statutes and the assessment of commercial and industrial tangible personal property rules adopted by the State Board of Equalization. The rules call for personal property to be appraised based on original cost method of valuation while state law<sup>2</sup> established depreciation schedules for determining value.

### Tax Relief

State law provides for property tax relief for low-income elderly, disabled homeowners and disabled veteran homeowners or their surviving spouses. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Tax Relief section processes these applications and determines eligibility for the program.

### Training

Providing educational opportunities in property tax assessments, the Division of Property Assessments administers the Assessment Certification and Education Program.

## Offices of Research and Education Accountability

An objective, independent research arm for the Comptroller and General Assembly, the Offices of Research and Education Accountability (OREA) play an important role in Tennessee's legislative process.

Charged with preparing reports on state and local government issues, OREA has published meaningful studies on topics such as P-12 and higher education, jail financing, obesity and infant mortality and children's services. The director represents the Comptroller on the following committees:

- Tennessee Advisory Commission on Intergovernmental Relations Committee and
- Basic Education Program Review Committee.

### Research

The Office of Research prepares a variety of research reports and briefs for the General Assembly and the public. Additionally, the Office of Research monitors legislation, analyzes the budget and provides staff support for legislative committees and commissions. The office also assists the State Funding Board in analyzing the annual economic forecast prepared by the University of Tennessee Center for Business and Economic Research.

### Education Accountability

The Office of Education Accountability monitors the performance of Tennessee's elementary and secondary school systems, and provides the General Assembly with reports on education topics. Education Accountability is required to conduct studies of schools placed on notice of probation.<sup>2</sup> The office provides the legislature with an independent means of evaluating the effects of increased expenditures in education.

### Offices of Research and Education Accountability

505 Deaderick Street, Suite 1700  
James K. Polk Building  
Nashville, Tennessee 37243-1402  
(615) 401-7911, Fax (615) 532-9237

<sup>1</sup> Pursuant to TCA Section 9-4-5203

<sup>2</sup> Required by TCA Section 49-1-602

# Office of Open Records Counsel

Ann Butterworth, JD  
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The Office of Open Records Counsel<sup>1</sup> serves as the contact for concerns on access to government public records under the Tennessee Public Records Act (TCA Sections 10-7-501 et seq.). The Office assists in obtaining public records from local government, both in guiding citizens to correct offices/officials and in working to resolve disputes regarding access to public records. The Office promotes education and awareness of the Tennessee public records laws through direct outreach and through coordination with existing organizations. This effort is addressed both to citizens and to local governments.

The responsibilities of the Office include:

- Answering questions from citizens and local government officials,
- Collecting data on open meetings laws inquiries and problems,
- Issuing informal advisory opinions,
- Informally mediating and assisting with resolution of issues concerning local government public records,
- Working with the Advisory Committee on Open Government,
- Providing educational outreach on open records and open meetings, and
- Establishing forms, policies and schedules as required by Public Chapter 1179, Acts of 2008.

## Office of Open Records Counsel

505 Deaderick Street, Suite 1600  
James K. Polk Building  
Nashville, Tennessee 37243-1402  
(615) 401-7891, Fax (615) 741-1551  
Toll-free 1-866-831-3750  
open.records@tn.gov

<sup>1</sup> Pursuant to TCA Section 8-4-601 et seq.

# Property Functions

## Division of Property Assessments

### Office of State Assessed Properties

### Office of Local Government, GIS/Mapping

### State Board of Equalization



## Division of State Audit

## Division of County Audit

## Division of Municipal Audit

**Dennis Dycus, CPA, CFE,  
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Director  
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The Division of Municipal Audit ensures certain local governments and other publicly-funded entities are audited on an annual basis as required by state statutes.

This includes:

Tennessee's 344 municipalities; 104 city-related entities; 77 quasi-governmental organizations; 48 quasi-nonprofit entities; 182 utility districts; 161 public schools; internal school funds; 11 charter schools; 85 housing authorities; 3 housing authority-related entities; 51 day care centers; and more than 186 nonprofit agencies.

The division is responsible for monitoring over 4,000 nonprofit organizations that receive grants from the state of Tennessee. Some of these organizations are required to have audits of their entire organizations.

To comply with statutory requirements<sup>1</sup>, all such audits must be approved by the Comptroller. The majority of these audits are performed by CPAs, and the Municipal Audit Division approves all audit contracts with CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller.

The division investigates and reports instances of misappropriation of money and property in the custody of certain public officials, often assisting in resulting prosecutions. The division also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government, other state departments and agencies, law enforcement and prosecutorial agencies and other interested parties.

State law<sup>2</sup> requires the Comptroller to refer financially distressed municipal wastewater and public utility districts to the state's Water and Wastewater Financing Board or the Utility Management Review Board, respectively.

### Recently released reports are online:

[www.comptroller.state.tn.us/ma/marepts.htm](http://www.comptroller.state.tn.us/ma/marepts.htm)

### Division of Municipal Audit

414 Union Street, Suite 1100  
Nashville, Tennessee 37243-1718  
(615) 532-4460, Fax (615) 532-4499

<sup>1</sup> TCA Section 6-56-105(b)

<sup>2</sup> TCA Sections 68-221-1010 and 7-82-401(g)(1)

# Division of County Audit

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The Division of County Audit is responsible for the annual audits of Tennessee's 95 counties.<sup>1</sup> Division staff currently conduct audits in 89 counties. Audits in the remaining six counties are conducted by private Certified Public Accountants (CPAs). These audits include the various offices, departments and entities of county government.

County Audit staff is divided into four geographical areas: east, mideast, middle and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area.

The division approves contracts for the counties audited by CPAs and conducts reviews of the audit reports. These audit reports must meet minimum standards established by the Comptroller.

The division also approves audit contracts and reviews audit reports of 13 special school districts and about 270 county related boards, agencies, commissions and authorities. These audits are performed by CPAs. County Audit's review is to determine compliance with generally accepted government auditing standards and minimum standards established by the Comptroller.

The division also:

- provides counties with technical assistance to resolve problems with financial administration,
- helps with interpretation of laws and
- answers questions on various local governmental matters.

County Audit also provides technical advice to counties in the design and installation of accounting systems and maintenance of accounting records.

## Division of County Audit

505 Deaderick Street, Suite 1500  
James K. Polk Building  
Nashville, Tennessee 37243-1402  
(615) 401-7841, Fax (615) 741-6216

<sup>1</sup> Pursuant to TCA Section 4-3-304.

# Audit Functions

**Fraud, waste and abuse  
hotline:**  
1-800-232-5454

Tennessee is a leader in government accountability. The Department of Audit is responsible for informing tax payers of the financial and compliance positions of government agencies.

The Department of Audit<sup>1</sup> is comprised of three divisions:

- Division of State Audit,
- Division of County Audit and
- Division of Municipal Audit.

Considered a post-audit agency, the department audits an entity's financial statements and an entity's compliance with applicable statutes, rules and regulations at the end of a fiscal period. The department may also audit an entity for efficiency and effectiveness to ensure proper stewardship of resources.

The Department of Audit performs its audits in accordance with government auditing standards generally accepted in the United States of America as set forth by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

The Department of Audit provides a toll-free hotline<sup>2</sup> for reporting fraud, waste and abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies and departments. Request for assistance or information also comes through the hotline.

Agencies receiving community grant funds are required to prominently display signs calling attention to the hotline. Agencies may call the hotline, 1-800-232-5454, for a display sign.

**Department of Audit annual reports are online:**

[www.comptroller.state.tn.us/sa/annrept.htm](http://www.comptroller.state.tn.us/sa/annrept.htm)

<sup>1</sup> In 1937, the General Assembly created the Department of Audit within the Comptroller's office.

<sup>2</sup> Hotline required since 1983.

# Division of State Audit

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Assistant Director  
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The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, investigations, and special studies to provide the General Assembly, governor and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

In addition to auditing, the division reviews and comments on exposure drafts of professional organizations' pronouncements and conducts technical research and training. The division assists the Comptroller in the formulation of state policy and regulations, either by consulting with representatives of state agencies or by submitting comments about proposed policies and procedures.

State Audit is organized into five audit groups:

- **Financial and Compliance Audit Group**

This group is responsible for auditing functional areas of departments, agencies and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act. Through the Comprehensive Annual Financial Report and other audits, the group determines whether financial operations are conducted properly, whether financial reports are presented fairly, and whether the organization has complied with applicable laws, regulations and grant agreements.

- **Medicaid/TennCare Audit Group**

Under an agreement with the Department of Finance and Administration, this group provides audit, rate-setting and consulting services for the Medicaid nursing facility program and TennCare. The group also audits state health insurance plans.

- **Investigations**

The investigations section of this group reviews allegations of illegal activities and performs other special assignments.

- **Information Systems Audit Group**

Information systems audit personnel, provide data retrieval and review of information systems.

- **Performance Audit Group and Waste and Abuse Section**

This group conducts performance audits to provide information on the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law. The group also audits state agency strategic plans, performance measures and performance-based budgets in accordance with the Tennessee Governmental Accountability Act.

The Waste and Abuse Section reviews and reports on activities where state agencies have not acted in the best interest of the state.

**To request a State Audit report, call (615) 401-7897.**

**Reports are also online:**

[www.comptroller.state.tn.us/sa/reports/index.html](http://www.comptroller.state.tn.us/sa/reports/index.html)

## Division of State Audit

505 Deaderick Street, Suite 1500  
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Nashville, Tennessee 37243-1402  
(615) 401-7897, Fax (615) 532-2765

[www.comptroller.state.tn.us/cpdivsa.htm](http://www.comptroller.state.tn.us/cpdivsa.htm)