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Current through 2017 Regular Session (Chapter 493).

[Tennessee Code Annotated](#) > [Title 8 Public Officers And Employees](#) > [Chapter 4 Comptroller of the Treasury](#) > [Part 1 General Provisions](#)**8-4-109.** Audits of governmental entities -- Implementation and reports by agency heads.

(a)

(1) The comptroller of the treasury shall keep no accounts in the department of audit, but shall conduct a continuous post audit of the accounts, books, records, and other evidences of financial transactions kept in the department of revenue, the state treasurer's office, or in the other departments, institutions, offices and agencies of the state government.

(2) The comptroller of the treasury is hereby authorized to audit any books and records of any governmental entity created under and by virtue of the statutes of the state which handles public funds when such audit is deemed necessary or appropriate by the comptroller of the treasury. The comptroller of the treasury shall have the full cooperation of officials of the governmental entity in the performance of such audit or audits.

(b) When the comptroller of the treasury conducts an audit of the accounts, books, records, and other evidences of financial transactions of any department, agency, or institution of the state, it shall be the duty of the officer who is the administrative head of such department, agency, or institution to submit a corrective action plan to the comptroller of the treasury which addresses the actions taken, or to be taken, in response to each audit finding and related recommendations of the comptroller of the treasury relative to the effective and efficient management of such accounts, books, records, or other evidences of financial transactions. The corrective action plan shall provide the name or names of the contact person or persons responsible for the corrective action, the corrective action taken or planned, and the anticipated completion date. If the auditee does not agree with an audit finding or a related recommendation proposed by the office of the comptroller of the treasury, or believes corrective action is not required, the corrective action plan shall state the reasons and justifications for disagreement or belief. The corrective action plan shall be filed with the comptroller of the treasury no later than thirty (30) days after the issuance of the department, agency, or institution's audit report.

(c) It shall be the duty of the officer who is the administrative head of such department, agency, or institution to report to the comptroller of the treasury, in writing, the action that has been taken to implement the recommendations of the comptroller of the treasury, or to state the reasons and justifications for disagreement with the recommendations proposed by the office of the comptroller of the treasury, six (6) months after the issuance of the department, agency, or institution's audit report.

(d) In order to avoid repeat audit findings, the comptroller of the treasury shall at any time notify the chairs of the finance, ways and means, government operations, and fiscal review committees of the general assembly of any such department, agency, or institution's failure to timely implement such recommendations, to submit the report required by subsection (c), or to comply with its corrective action plan. Those committees may direct the department, agency, or institution to provide a written statement to the requesting committee explaining why full corrective action has not been taken. If a requesting committee determines that the written statement is not sufficient, that committee may require the department, agency, or institution to appear before the committee. If the committee determines that the department, agency, or institution has failed to take full corrective action for which there is no justifiable reason or has failed to comply with the committee's request, that committee shall take such steps as they deem necessary.

## History

Acts 1937, ch. 33, § 73; 1939, ch. 11, § 41; C. Supp. 1950, § 255.73 (Williams, § 255.78); T.C.A. (orig. ed.), §§ 8-408, 8-422; impl. am. Acts 1959, ch. 9, § 14; Acts 1963, ch. 93, § 1; 1979, ch. 151, § 1; T.C.A., § 8-409; Acts 2017, ch. 20, §§ 1, 2.

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