




JASON E. MUMPOWER
Comptroller

November 5, 2024

MEMORANDUM

TO: Political Subdivision Officials

FROM: Jim Arnette, Director
Division of Local Government Audit 

SUBJECT: Written Attestation Required by Tenn. Code Ann. § 4-1-422(d)

I am writing to inform you about a new legislative requirement under Tenn. Code Ann. § 4-1-422(d) that requires Tennessee political subdivisions provide a written attestation to the Comptroller of the Treasury as part of their annual audit, certifying that they have neither sought or received any grants in intentional pursuit of prohibited policies associated with the United Nations or a subsidiary entity of the United Nations as per Tenn. Code Ann. § 4-1-422(b).

In accordance with this legislation, we are requiring your immediate attention to completing the enclosed attestation form. The completed form must be uploaded to the Contract and Report System ([CARS](#)) by your organization no later than the fiscal year 2024 audit submission deadline.

To assist you, we have included the following:

- A fillable attestation form
- Instructions for completing the form
- CARS uploading instructions; and
- A CARS quick reference sheet

Should you have any questions or require further clarification, please do not hesitate to reach out to your area contract audit review specialist, as indicated on the Local Government Audit (LGA) contract review map.

Thank you for your attention to this matter. We appreciate your cooperation.

Enclosures: Fillable Written Attestation Form
Written Attestation Form Instructions
CARS Uploading Instructions
CARS Quick Reference Sheet
LGA Contract Review Map