



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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April 21, 2010

MEMORANDUM

TO: The Honorable Justin P. Wilson
Comptroller of the Treasury

FROM: Richard V. Norment 
Assistant to the Comptroller

SUBJECT: Report of Centralized Budgeting, Accounting, and Purchasing Systems;
Report on the Status of Compliance with GASB Statement No. 34; Report
of Counties Attaining the GFOA Certificate for Excellence in Financial
Reporting; and the Report of Counties with Centralized Cafeteria Systems –
for the Year Ended June 30, 2009

The attached report summarizes for the year ended June 30, 2009, (1) Tennessee counties with centralized systems for budgeting, accounting, and purchasing; (2) status of compliance with GASB Statement No. 34 by Tennessee counties; (3) counties attaining the Certificate of Achievement for Excellence in Financial Reporting awarded by the GFOA; and (4) counties with centralized cafeteria systems.

Please contact me if you have any questions regarding these reports.

Attachments

This report is available at www.tn.gov/comptroller

**REPORT OF CENTRALIZED BUDGETING, ACCOUNTING, AND PURCHASING
SYSTEMS: REPORT ON THE STATUS OF COMPLIANCE WITH GASB
STATEMENT NO. 34; REPORT OF COUNTIES ATTAINING THE GFOA
CERTIFICATE FOR EXCELLENCE IN FINANCIAL REPORTING; AND THE
REPORT OF COUNTIES WITH CENTRALIZED CAFETERIA SYSTEMS**

FOR THE YEAR ENDED JUNE 30, 2009

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Exhibit A

**TENNESSEE COUNTY GOVERNMENTS
SUMMARY OF CENTRALIZED SYSTEMS FOR
BUDGETING, ACCOUNTING, AND PURCHASING
FOR THE YEAR ENDED JUNE 30, 2009**

INCLUDES ALL DEPARTMENTS AND AGENCIES:

Legislative Authority	<u>Number of Counties</u>		
	Budgeting	Accounting	Purchasing
1957 Fiscal Control Act	5	5	4
1981 Financial Management Act	20	20	20
1993 Budget Law	3	0	0
Private Act/Charter	3	2	4
Total	<u>31</u>	<u>27</u>	<u>28</u>

**INCLUDES COUNTY MAYORS AND HIGHWAY
DEPARTMENTS ONLY:**

Legislative Authority	<u>Number of Counties</u>		
	Budgeting	Accounting	Purchasing
1957 Fiscal Control Act	9	9	9
1981 Financial Management Act	1	1	1
Private Act/Charter	8	8	8
County Resolution	1	1	1
Total	<u>19</u>	<u>19</u>	<u>19</u>
Grand Total	<u>50</u>	<u>46</u>	<u>47</u>

**TENNESSEE COUNTY GOVERNMENTS
CENTRALIZED SYSTEMS BY COUNTY FOR
BUDGETING, ACCOUNTING, AND PURCHASING
FOR THE YEAR ENDED JUNE 30, 2009**

INCLUDES ALL DEPARTMENTS AND AGENCIES:

	Population 2000 Census	Budgeting	Accounting	Purchasing
A. 1957 Fiscal Control Act				
1. Anderson	71,330	X	X	X
2. Blount	105,823	X	X	X
3. Johnson	17,499	X	X	(1)
4. Loudon	39,086	X	X	X
5. Roane	51,910	X	X	X
B. 1981 Financial Management Act				
1. Bedford	37,586	X	X	X
2. Campbell	39,854	X	X	X
3. Carter	56,742	X	X	X
4. Cumberland	48,602	X	X	X
5. Fentress	16,625	X	X	X
6. Franklin	39,270	X	X	X
7. Giles	29,447	X	X	X
8. Henderson	25,522	X	X	X
9. Hickman	22,295	X	X	X
10. Jefferson	44,294	X	X	X
11. Lincoln	31,340	X	X	X
12. Madison	91,837	X	X	X
13. McMinn	49,015	X	X	X
14. Monroe	38,961	X	X	X
15. Morgan	19,757	X	X	X
16. Rhea	28,400	X	X	X
17. Robertson	54,433	X	X	X
18. Scott	21,127	X	X	X
19. Weakley	34,895	X	X	X
20. White	23,102	X	X	X
C. 1993 Budget Law				
1. Decatur	11,731	X		
2. Hardin	25,578	X		
3. McNairy	24,653	X		

**TENNESSEE COUNTY GOVERNMENTS
CENTRALIZED SYSTEMS BY COUNTY FOR
BUDGETING, ACCOUNTING, AND PURCHASING (Cont.)**

INCLUDES ALL DEPARTMENTS AND AGENCIES (cont.):

D. Private Act/Charter

1. DeKalb	17,423			
2. Hardeman	28,105			X
3. Hawkins	53,563		(2)	X
4. Knox	382,032	X	X	X
5. Rutherford	182,023	X	X	
6. Sullivan	153,048	(3)	(3)	X
7. Williamson	126,638	X	(4)	(4)

INCLUDES COUNTY MAYORS/HIGHWAY DEPARTMENTS ONLY:

	<u>Population</u> <u>2000 Census</u>	<u>Budgeting</u>	<u>Accounting</u>	<u>Purchasing</u>
A. 1957 Fiscal Control Act				
1. Cheatham	35,912	X	X	(5)
2. Cocke	33,565	X	X	X
3. Coffee	48,014	X	X	X
4. Dickson	43,156	X	X	X
5. Greene	62,909	X	X	X
6. Lawrence	39,926	X	X	X
7. Montgomery	134,768	X	X	X
8. Overton	20,118	X	X	X
9. Polk	16,050			X
10. Washington	107,198	X	X	X
B. 1981 Financial Management Act				
1. Wilson (6)	88,809	X	X	X
C. Private Act/Charter				
1. Carroll	29,475	X	X	X
2. Davidson	569,891	X	X	X
3. Hamilton	307,896	X	X	X
4. Marshall	26,767	X	X	X
5. Maury	69,498	X	X	X
6. Meigs	11,086	X	X	X
7. Shelby	897,472	X	X	X
8. Sumner (7)	130,449	X	X	X
D. County Resolution				
1. Hamblen (8)	58,128	X	X	X

**TENNESSEE COUNTY GOVERNMENTS
CENTRALIZED SYSTEMS BY COUNTY FOR
BUDGETING, ACCOUNTING, AND PURCHASING (Cont.)**

Footnotes:

- (1) Purchasing is governed by the 1957 Fiscal Control Acts but only includes the Offices of County Mayor and Highway Department.
- (2) Accounting is governed by a private act but only includes the Offices of County Mayor and Highway Department.
- (3) Accounting and budgeting are governed by the 1957 Fiscal Control Acts but only include the Offices of County Mayor and Highway Department.
- (4) Accounting and purchasing are governed by the 1957 Fiscal Control Acts but only include the Offices of County Mayor and Highway Department.
- (5) Purchasing is governed by a private act but only includes the Offices of County Mayor and Highway Department.
- (6) Effective July 1, 1995, the Wilson County School Department was removed from the provisions of the Financial Management Act of 1981.
- (7) Sumner County operates under a private act that provides for a centralized accounting, budgeting, and purchasing system for all funds administered by the Offices of County Mayor, Director of Schools, and Highway Superintendent. This act also provides that the School Department and/or Highway Department may perform any of the accounting, purchasing, or budgeting functions for their departments with the approval of the County Commission. The County Commission has approved for the School Department to perform their own accounting, budgeting, and purchasing and has approved the Highway Department to perform their own purchasing.
- (8) The county mayor and County Commission have entered into a formal contract establishing a centralized accounting, budgeting, and purchasing system under the direction of a Finance Office for all funds administered by the Offices of County Mayor and Highway Superintendent.

Notes:

The Metropolitan Charter of Moore County provides for a centralized system of accounting, Budgeting, and purchasing; however, a centralized system had not been implemented as of June 30, 2009.

EXHIBIT C

**STATUS OF COMPLIANCE WITH GASB STATEMENT
NO. 34 BY TENNESSEE COUNTIES
FOR THE YEAR ENDED JUNE 30, 2009**

County	County Complied With GASB 34	Schools Complied With GASB 34	Countywide Centralized Accounting System
1. Anderson	Yes	Yes	Yes - 57 Acts
2. Bedford	Yes	Yes	Yes - 81 Acts
3. Benton	Yes	Yes	No
4. Bledsoe	Yes	Yes	No
5. Blount	Yes	Yes	Yes - 57 Acts
6. Bradley	Yes	Yes	No
7. Campbell	Yes	Yes	Yes - 81 Acts
8. Cannon	Yes	Yes	No
9. Carroll	Yes	Yes	No
10. Carter	Yes	Yes	Yes - 81 Acts
11. Cheatham	Yes	Yes	No
12. Chester	Yes	Yes	No
13. Claiborne	Yes	Yes	No
14. Clay	Yes	Yes	No
15. Cocke	Yes	Yes	No
16. Coffee	Yes	Yes	No
17. Crockett	Yes	Yes	No
18. Cumberland	Yes	Yes	Yes - 81 Acts
19. Davidson	Yes	Yes	No
20. Decatur	Yes	Yes	No
21. DeKalb	Yes	Yes	No
22. Dickson	Yes	Yes	No
23. Dyer	Yes	Yes	No
24. Fayette	Yes	Yes	No
25. Fentress	Yes	Yes	Yes - 81 Acts
26. Franklin	Yes	Yes	Yes - 81 Acts

EXHIBIT C

**STATUS OF COMPLIANCE WITH GASB STATEMENT
NO. 34 BY TENNESSEE COUNTIES (Cont.)**

County	County Complied With GASB 34	Schools Complied With GASB 34	Countywide Centralized Accounting System
27. Gibson	Yes	Yes	No
28. Giles	Yes	Yes	Yes - 81 Acts
29. Grainger	Yes	Yes	No
30. Greene	Yes	Yes	No
31. Grundy	Yes	Yes	No
32. Hamblin	Yes	Yes	No
33. Hamilton	Yes	Yes	No
34. Hancock	Yes	Yes	No
35. Hardeman	Yes	Yes	No
36. Hardin	Yes	Yes	No
37. Hawkins	Yes	Yes	No
38. Haywood	Yes	Yes	No
39. Henderson	Yes	Yes	Yes - 81 Acts
40. Henry	Yes	Yes	No
41. Hickman	Yes	Yes	Yes - 81 Acts
42. Houston	Yes	Yes	No
43. Humphreys	Yes	Yes	No
44. Jackson	Yes	Yes	No
45. Jefferson	Yes	Yes	Yes - 81 Acts
46. Johnson	Yes	Yes	Yes - 57 Acts
47. Knox	Yes	Yes	Yes - Private Act
48. Lake	Yes	Yes	No
49. Lauderdale	Yes	Yes	No
50. Lawrence	Yes	Yes	No
51. Lewis	Yes	Yes	No
52. Lincoln	Yes	Yes	Yes - 81 Acts
53. Loudon	Yes	Yes	Yes - 57 Acts

EXHIBIT C

**STATUS OF COMPLIANCE WITH GASB STATEMENT
NO. 34 BY TENNESSEE COUNTIES (Cont.)**

County	County Complied With GASB 34	Schools Complied With GASB 34	Countywide Centralized Accounting System
54. Macon	Yes	Yes	No
55. Madison	Yes	Yes	Yes - 81 Acts
56. Marion	Yes	Yes	No
57. Marshall	Yes	Yes	No
58. Maury	Yes	Yes	No
59. McMinn	Yes	Yes	Yes - 81 Acts
60. McNairy	Yes	Yes	No
61. Meigs	Yes	Yes	No
62. Monroe	Yes	Yes	Yes - 81 Acts
63. Montgomery	Yes	Yes	No
64. Moore	Yes	Yes	No
65. Morgan	Yes	Yes	Yes - 81 Acts
66. Obion	Yes	Yes	No
67. Overton	Yes	Yes	No
68. Perry	Yes	Yes	No
69. Pickett	Yes	Yes	No
70. Polk	Yes	Yes	No
71. Putnam	Yes	Yes	No
72. Rhea	Yes	Yes	Yes - 81 Acts
73. Roane	Yes	Yes	Yes - 57 Acts
74. Robertson	Yes	Yes	Yes - 81 Acts
85. Rutherford	Yes	Yes	Yes - Private Act
86. Scott	Yes	Yes	Yes - 81 Acts
77. Sequatchie	Yes	Yes	No
78. Sevier	Yes	Yes	No
79. Shelby	Yes	Yes	No
80. Smith	Yes	Yes	No

EXHIBIT C

**STATUS OF COMPLIANCE WITH GASB STATEMENT
NO. 34 BY TENNESSEE COUNTIES (Cont.)**

County	County Complied With GASB 34	Schools Complied With GASB 34	Countywide Centralized Accounting System
81. Stewart	Yes	Yes	No
82. Sullivan	Yes	Yes	No
83. Sumner	Yes	Yes	No
84. Tipton	Yes	Yes	No
85. Trousdale	Yes	Yes	No
86. Unicoi	Yes	Yes	No
87. Union	Yes	Yes	No
88. Van Buren	Yes	Yes	No
89. Warren	Yes	Yes	No
90. Washington	Yes	Yes	No
91. Wayne	Yes	Yes	No
92. Weakley	Yes	Yes	Yes - 81 Acts
93. White	Yes	Yes	Yes - 81 Acts
94. Williamson	Yes	Yes	No
95. Wilson	Yes	Yes	No

EXHIBIT C

**STATUS OF COMPLIANCE WITH GASB STATEMENT
NO. 34 BY TENNESSEE COUNTIES (Cont.)**

Analysis of the Data:

Compliance With GASB 34 - All 95 Counties

	Counties	Schools
Complied	95 or 100%	95 or 100%
Failed to Comply	0 or 0%	0 or 0%

Centralized Systems (27 counties)

Complied 27 or 100%

Non-centralized Systems (68 counties)

Complied 68 or 100%
Partially Complied 0 or 0%

EXHIBIT D

**TENNESSEE COUNTIES ACHIEVING THE
CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING
FOR THE YEAR ENDED JUNE 30, 2009**

County

1. Anderson
2. Bedford
3. Blount
4. Bradley
5. Davidson
6. Hamilton
7. Knox
8. Rutherford
9. Shelby

Exhibit E

**ALPHABETICAL LIST OF COUNTIES
WITH CENTRALIZED CAFETERIA SYSTEMS
FOR THE YEAR ENDED JUNE 30, 2009**

1. Anderson	31. Haywood	61. Rutherford
2. Bedford	32. Henry	62. Scott
3. Bledsoe	33. Hickman	63. Sequatchie
4. Blount	34. Houston	64. Sevier
5. Bradley	35. Humphreys	65. Smith
6. Campbell	36. Jackson	66. Stewart
7. Cannon	37. Jefferson *	67. Sullivan *
8. Carroll *	38. Johnson	68. Sumner *
9. Carter	39. Lauderdale	69. Tipton
10. Cheatham	40. Lawrence	70. Unicoi
11. Chester	41. Lewis	71. Union
12. Clay	42. Lincoln	72. Van Buren
13. Cocks	43. McNairy	73. Warren
14. Coffee	44. Madison	74. Wayne
15. Crockett	45. Marion	75. Weakley
16. Cumberland	46. Marshall	76. White
17. Dekalb	47. Maury	77. Williamson
18. Dickson	48. Meigs	78. Wilson
19. Dyer	49. Monroe	
20. Fayette	50. Montgomery*	
21. Fentress	51. Moore	
22. Franklin	52. Morgan	
23. Giles	53. Obion	
24. Grainger	54. Overton	
25. Greene	55. Perry	
26. Hamblen	56. Pickett	
27. Hancock	57. Polk	
28. Hardeman	58. Putnam	
29. Hardin	59. Rhea	
30. Hawkins	60. Roane	

* Centralized through General Purpose School Fund