



JASON E. MUMPOWER
Comptroller

July 23, 2024

MEMORANDUM

TO: The Honorable Jason E. Mumpower
Comptroller of the Treasury

FROM: Jim Arnette
Director of Local Government Audit

SUBJECT: Report of Centralized Budgeting, Accounting, and Purchasing Systems;
Report of Counties Attaining the GFOA Certificate of Achievement for
Excellence in Financial Reporting; and the Report of Counties with
Centralized Cafeteria Systems – for the Year Ended June 30, 2024

A handwritten signature in black ink, appearing to read "Jim Arnette", is written over the "FROM:" line of the memorandum.

The attached report summarizes for the year ended June 30, 2024, (1) Tennessee counties with centralized budgeting, accounting, and purchasing systems; (2) counties attaining the Certificate of Achievement for Excellence in Financial Reporting awarded by the GFOA; and (3) counties with centralized cafeteria systems.

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

Attachments

This report is available at <https://www.comptroller.tn.gov/office-functions/la/reports/other-reports.html>

**REPORT OF CENTRALIZED BUDGETING, ACCOUNTING, AND PURCHASING
SYSTEMS; REPORT OF COUNTIES ATTAINING THE GOVERNMENT FINANCE
OFFICERS ASSOCIATION (GFOA) CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING; AND THE REPORT OF COUNTIES WITH
CENTRALIZED CAFETERIA SYSTEMS**

FOR THE YEAR ENDED JUNE 30, 2024

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**TENNESSEE COUNTY GOVERNMENTS
SUMMARY OF CENTRALIZED BUDGETING, ACCOUNTING,
AND PURCHASING SYSTEMS BY COUNTY
FOR THE YEAR ENDED JUNE 30, 2024**

Number of Counties With Full Centralization:	31
Number of Counties With Some Variation of Centralization:	33
Number of Counties With No Centralization:	31

FULL CENTRALIZATION:

Legislative Authority	Number of Counties
1957 Fiscal Control Act	3
1981 Financial Management Act	25
Private Act/Charter	3
Total	31

<u>1957 Fiscal Control Act</u>		
1. Blount	7. Cumberland	19. Rhea
2. Loudon	8. Fentress	20. Robertson
3. Roane	9. Franklin	21. Scott
	10. Giles	22. Union
	11. Henderson	23. Warren
<u>1981 Financial Management Act</u>		
1. Anderson	12. Hickman	24. Weakley
2. Bedford	13. Jefferson	25. White
3. Campbell	14. Lincoln	
4. Cannon	15. Madison	<u>Private Act/Charter</u>
5. Carter	16. McMinn	1. Knox
6. Claiborne	17. Monroe	2. Maury
	18. Morgan	3. Sullivan

SOME VARIATION OF CENTRALIZATION:

1. Benton	12. Grainger	23. McNairy
2. Carroll	13. Greene	24. Meigs
3. Cheatham	14. Hamblen	25. Montgomery
4. Cocks	15. Hamilton	26. Overton
5. Coffee	16. Hardeman	27. Rutherford
6. Davidson	17. Hardin	28. Shelby
7. Decatur	18. Hawkins	29. Smith
8. DeKalb	19. Henry	30. Sumner
9. Dickson	20. Johnson	31. Washington
10. Dyer	21. Lawrence	32. Williamson
11. Gibson	22. Marshall	33. Wilson

**TENNESSEE COUNTY GOVERNMENTS
CENTRALIZED BUDGETING, ACCOUNTING,
AND PURCHASING SYSTEMS BY COUNTY
FOR THE YEAR ENDED JUNE 30, 2024**

1.	Anderson	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
2.	Bedford	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
3.	Benton	Private Acts of 1939, Chapter 541, as amended	Central budgeting - all departments
4.	Blount	1957 Fiscal Control Act 1993 Budget Law	Central accounting and purchasing - all departments Central budgeting - all departments
5.	Campbell	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
6.	Cannon	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
7.	Carroll	Private Acts of 1937, Chapter 58 Private Acts of 1975, Chapter 23, as amended	Central budgeting - all departments Central purchasing - county and highway
8.	Carter	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
9.	Cheatham	1957 Fiscal Control Act Private Acts of 1933, Chapter 250, as amended	Central budgeting and accounting - county and highway Central purchasing - county and highway
10.	Claiborne	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
11.	Cocke	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
12.	Coffee	Local Resolution 1957 Fiscal Control Act	Central budgeting and accounting - county and highway Central purchasing - county and highway
13.	Cumberland	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
14.	Davidson	Metro charter	Central budgeting, accounting, and purchasing - county and highway
15.	Decatur	1993 Budget Law	Central budgeting - all departments

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

16. Dekalb	1993 Budget Law	Central budgeting - all departments
17. Dickson	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
18. Dyer	Private Acts of 2005, Chapter 43	Central budgeting - all departments
19. Fentress	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
20. Franklin	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
21. Gibson	Private Acts of 1993, Chapter 23	Central budgeting - county and highway
22. Giles	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
23. Grainger	Private Acts of 1939, Chapter 502, as amended	Central budgeting - county and highway
24. Greene	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
25. Hamblen	Local Resolution	Central budgeting, accounting, and purchasing - county and highway
26. Hamilton	Private Acts of 1941, Chapter 156, as amended	Central budgeting, accounting, and purchasing - county and highway
27. Hardeman	Private Acts of 1937, Chapter 68, as amended Private Acts of 1989, Chapter 90, as amended	Central budgeting - all departments Central purchasing - all departments
28. Hardin	1993 Budget Law	Central budgeting - all departments
29. Hawkins	Private Acts of 1957, Chapter 256, as amended	Central accounting - county and highway; central purchasing - all departments
30. Henderson	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
31. Henry	Private Acts of 1983, Chapter 137, as amended	Central budgeting - all departments
32. Hickman	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments

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

33. Jefferson	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
34. Johnson	1957 Fiscal Control Act	Central budgeting and accounting - all departments; central purchasing - county and highway
35. Knox	Charter	Central budgeting, accounting, and purchasing - all departments
36. Lawrence	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
37. Lincoln	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
38. Loudon	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - all departments
39. Madison	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
40. Marshall	Private Acts of 2005, Chapter 17	Central budgeting, accounting, and purchasing - county and highway
41. Maury	Private Acts of 2018, Chapter 47	Central budgeting, accounting, and purchasing - all departments
42. McMinn	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
43. McNairy	Private Acts of 1937, Chapter 864	Central budgeting - all departments
44. Meigs	Private Acts of 2007, Chapter 28	Central budgeting, accounting, and purchasing - county and highway
45. Monroe	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
46. Montgomery	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
47. Morgan	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
48. Overton	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
49. Rhea	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments

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

50. Roane	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - all departments
51. Robertson	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
52. Rutherford	Private Acts of 1979, Chapter 49, as amended	Central budgeting and accounting - all departments
53. Scott	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
54. Shelby	Charter	Central budgeting, accounting, and purchasing - county and highway
55. Smith	1957 Fiscal Control Act	Central accounting and purchasing - county and highway
56. Sullivan	Private Acts of 2020, Chapter 46	Central budgeting, accounting, and purchasing - all departments
57. Sumner	Private Acts of 2012, Chapter 70, as amended	Central budgeting and accounting - county and highway
58. Union	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
59. Warren	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
60. Washington	1957 Fiscal Control Act	Central budgeting, accounting, and purchasing - county and highway
61. Weakley	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
62. White	1981 Financial Management Act	Central budgeting, accounting, and purchasing - all departments
63. Williamson	1957 Fiscal Control Act	Central accounting and purchasing - county and highway
	Private Acts of 2001, Chapter 56	Central budgeting - all departments
64. Wilson	1981 Financial Management Act	Central budgeting, accounting, and purchasing - county and highway

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

Additional Notes:

- Blount County has adopted both the 1957 Fiscal Control Acts and the 1993 Budget Law. The 1993 Budget Law supersedes the 1957 acts on some budgeting issues.
- DeKalb County adopted Chapter 63, Private Acts of 1979, as amended, which provides for centralized purchasing. However, a centralized system of purchasing had not been implemented as of June 30, 2024.
- The Metropolitan Charter of Moore County provides for a centralized system of purchasing; however, a centralized system had not been implemented as of June 30, 2024.
- Polk County adopted the budgeting, accounting, and purchasing provisions of the 1957 Fiscal Control Acts for the Offices of County Mayor and Highway Department. However, the director of accounts and budgets did not maintain the records for the highway department as of June 30, 2024.
- Smith County adopted the Financial Management Act of 1981 on October 9, 2023. The county will have 18 months from the adoption date to implement the act.
- On June 18, 2012, Sumner County adopted Chapter 70, Private Acts of 2012. This act, in part, requires an integral financial management and enterprise resource planning system that provides a “common platform ... for all departments, agencies, commissions, boards, divisions, or offices” of Sumner County Government. This private act was never fully implemented. Sumner County amended their private act Chapter 70, Acts of 2012, and other related acts on May 20, 2019, to give the school department the option of whether to participate in the county's integrated financial management and enterprise resource planning system.
- The Wilson County School Department was removed from the provisions of the Financial Management Act of 1981, effective July 1, 1995.
- Van Buren County adopted the purchasing provisions of the 1957 Fiscal Control Act; however, a centralized system had not been implemented as of June 30, 2024.

**TENNESSEE COUNTIES ATTAINING THE
GFOA CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING
FOR THE YEAR ENDED JUNE 30, 2023***

County

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

*The Certificate of Achievement for Excellence in Financial Reporting has not yet been awarded for all counties for the year ended June 30, 2023, but all of these counties did submit their reports for the certificate for the year ended June 30, 2023.

**TENNESSEE COUNTIES WITH
CENTRALIZED CAFETERIA SYSTEMS
FOR THE YEAR ENDED JUNE 30, 2024**

- | | | |
|----------------|----------------|----------------|
| 1. Anderson | 33. Hardeman | 65. Overton |
| 2. Bedford | 34. Hardin | 66. Perry |
| 3. Benton | 35. Hawkins | 67. Pickett |
| 4. Bledsoe | 36. Haywood | 68. Polk |
| 5. Blount | 37. Henderson | 69. Putnam |
| 6. Bradley | 38. Henry | 70. Rhea |
| 7. Campbell | 39. Hickman | 71. Roane |
| 8. Cannon | 40. Houston | 72. Rutherford |
| 9. Carter | 41. Humphreys | 73. Scott |
| 10. Cheatham | 42. Jackson | 74. Sequatchie |
| 11. Chester | 43. Jefferson | 75. Sevier |
| 12. Claiborne | 44. Johnson | 76. Smith |
| 13. Clay | 45. Knox | 77. Stewart |
| 14. Cocke | 46. Lake | 78. Sullivan |
| 15. Coffee | 47. Lauderdale | 79. Sumner * |
| 16. Crockett | 48. Lawrence | 80. Tipton |
| 17. Cumberland | 49. Lewis | 81. Trousdale |
| 18. Davidson | 50. Lincoln | 82. Unicoi |
| 19. Decatur | 51. Loudon | 83. Union |
| 20. DeKalb | 52. Macon | 84. Van Buren |
| 21. Dickson | 53. Madison | 85. Warren |
| 22. Dyer | 54. Marion | 86. Washington |
| 23. Fayette | 55. Marshall | 87. Wayne |
| 24. Fentress | 56. Maury | 88. Weakley |
| 25. Franklin | 57. McMinn | 89. White |
| 26. Giles | 58. McNairy | 90. Williamson |
| 27. Grainger | 59. Meigs | 91. Wilson |
| 28. Greene | 60. Monroe | |
| 29. Grundy | 61. Montgomery | |
| 30. Hamblen | 62. Moore | |
| 31. Hamilton | 63. Morgan | |
| 32. Hancock | 64. Obion | |

* Centralized through the General Purpose School Fund