



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
**DEPARTMENT OF AUDIT**  
DIVISION OF COUNTY AUDIT  
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June 3, 2011

MEMORANDUM

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

FROM: Jim Arnette  
Director of County 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, 2010

The attached report summarizes for the year ended June 30, 2010, (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 [www.tn.gov/comptroller](http://www.tn.gov/comptroller)

**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, 2010**

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**Exhibit A**

**TENNESSEE COUNTY GOVERNMENTS  
SUMMARY OF CENTRALIZED BUDGETING,  
ACCOUNTING, AND PURCHASING SYSTEMS  
FOR THE YEAR ENDED JUNE 30, 2010**

**INCLUDES ALL DEPARTMENTS AND AGENCIES:**

<b>Legislative Authority</b>	<b><u>Number of Counties</u></b>		
	<b>Budgeting</b>	<b>Accounting</b>	<b>Purchasing</b>
1957 Fiscal Control Act	5	5	4
1981 Financial Management Act	21	21	21
1993 Budget Law	3	0	0
Private Act/Charter	3	2	5
Total	<u>32</u>	<u>28</u>	<u>30</u>

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

<b>Legislative Authority</b>	<b><u>Number of Counties</u></b>		
	<b>Budgeting</b>	<b>Accounting</b>	<b>Purchasing</b>
1957 Fiscal Control Act	9	9	10
1981 Financial Management Act	1	1	1
Private Act/Charter	8	8	7
County Resolution	1	1	1
Total	<u>19</u>	<u>19</u>	<u>19</u>
Grand Total	<u>51</u>	<u>47</u>	<u>49</u>

**TENNESSEE COUNTY GOVERNMENTS  
CENTRALIZED BUDGETING, ACCOUNTING,  
AND PURCHASING SYSTEMS BY COUNTY  
FOR THE YEAR ENDED JUNE 30, 2010**

INCLUDES ALL DEPARTMENTS AND AGENCIES:

	<b>Population 2000 Census</b>	<b>Budgeting</b>	<b>Accounting</b>	<b>Purchasing</b>
<b>A. 1957 Fiscal Control Act</b>				
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>B. 1981 Financial Management Act</b>				
1. Bedford	37,586	X	X	X
2. Campbell	39,854	X	X	X
3. Carter	56,742	X	X	X
4. Claiborne	29,862	X	X	X
5. Cumberland	48,602	X	X	X
6. Fentress	16,625	X	X	X
7. Franklin	39,270	X	X	X
8. Giles	29,447	X	X	X
9. Henderson	25,522	X	X	X
10. Hickman	22,295	X	X	X
11. Jefferson	44,294	X	X	X
12. Lincoln	31,340	X	X	X
13. Madison	91,837	X	X	X
14. McMinn	49,015	X	X	X
15. Monroe	38,961	X	X	X
16. Morgan	19,757	X	X	X
17. Rhea	28,400	X	X	X
18. Robertson	54,433	X	X	X
19. Scott	21,127	X	X	X
20. Weakley	34,895	X	X	X
21. White	23,102	X	X	X
<b>C. 1993 Budget Law</b>				
1. Decatur	11,731	X	-	-
2. Hardin	25,578	X	-	-
3. McNairy	24,653	X	-	-

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

	<b>Population 2000 Census</b>	<b>Budgeting</b>	<b>Accounting</b>	<b>Purchasing</b>
<b>INCLUDES ALL DEPARTMENTS AND AGENCIES (Cont.):</b>				
<b>D. Private Act/Charter</b>				
1. DeKalb	17,423	-	-	X
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)
<b>INCLUDES COUNTY MAYORS/HIGHWAY DEPARTMENTS ONLY:</b>				
<b>A. 1957 Fiscal Control Act</b>				
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. Maury	69,498	-	-	X
8. Montgomery	134,768	X	X	X
9. Overton	20,118	X	X	X
10. Polk	16,050	-	-	X
11. Washington	107,198	X	X	X
<b>B. 1981 Financial Management Act</b>				
1. Wilson (6)	88,809	X	X	X
<b>C. Private Act/Charter</b>				
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	-
6. Meigs	11,086	X	X	X
7. Shelby	897,472	X	X	X
8. Sumner (7)	130,449	X	X	X

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

	<b>Population</b>		<b>Budgeting</b>		<b>Accounting</b>		<b>Purchasing</b>
<b>2000 Census</b>							

**INCLUDES COUNTY MAYORS/HIGHWAY DEPARTMENTS ONLY (Cont.):**

**D. County Resolution**

1. Hamblen (8)	58,128		X		X		X
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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 includes the Offices of County Mayor and Highway Department.
- (4) Accounting and purchasing are governed by the 1957 Fiscal Control Acts but only includes 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, 2010.

**EXHIBIT C**

**TENNESSEE COUNTIES ACHIEVING THE  
CERTIFICATE OF ACHIEVEMENT FOR  
EXCELLENCE IN FINANCIAL REPORTING  
FOR THE YEAR ENDED JUNE 30, 2010**

County

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

**Exhibit D**

**ALPHABETICAL LIST OF COUNTIES  
WITH CENTRALIZED CAFETERIA SYSTEMS  
FOR THE YEAR ENDED JUNE 30, 2010**

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

\* Centralized through the General Purpose School Fund