A Guide to the Office of the Tennessee Comptroller of the Treasury

Justin P. Wilson
Comptroller of the Treasury

November 2017

Justin P. Wilson
Comptroller

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COMPTROLLER OF THE TREASURY
STATE CAPITOL
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Jason E. Mumpower
Chief of Staff

The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller is also a member of various committees, boards, and authorities of state government.

To better acquaint you with our office and its staff, we are providing this publication which highlights the responsibilities of each division. You may also find information about our divisions, programs, and services on our website at www.comptroller.tn.gov/.

Sincerely,

Justin P. Wilson
Comptroller of the Treasury

Jason Mumpower
Chief of Staff

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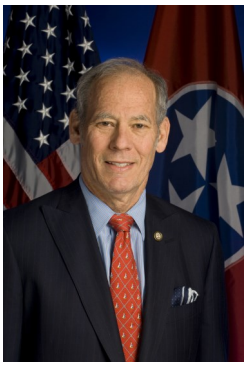
Comptroller of the Treasury



Justin P. Wilson, J.D.
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As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation in January 1836 to create the Tennessee Comptroller of the Treasury.

In 1870, the Tennessee Constitution added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Major Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Justin P. Wilson of Nashville, Tennessee was elected Tennessee's 34th Comptroller of the Treasury on January 15, 2009. He was re-elected on January 11, 2017 to a fifth term.

Comptroller Wilson has a history of public service. He served as Commissioner of the Tennessee Department of Environment and Conservation and as Deputy to the Governor for Policy under former Governor Don Sundquist. He was a member of the Financial Advisory Board of the U.S. Environmental Protection Agency, and he served as Chairman of the Nashville Electric Board, the Davidson County Metropolitan Health Board, and the Community Health Agency of Nashville and Davidson County. He was Foreman of the Davidson County Grand Jury, and he has served in leadership positions for numerous Nashville business, civic, and charitable organizations.

Comptroller Wilson was also a partner in the law firm of Waller Lansden Dortch & Davis where he served on its Executive Committee. He is a graduate of Stanford University, Vanderbilt University School of Law, and New York University, and he is currently an adjunct professor of law at Vanderbilt University School of Law.

Comptroller Wilson was named Conservationist of the Year in 1997, and the Justin P. Wilson Cumberland Trail State Park is named in recognition of his "conservation and environmental contributions to the State of Tennessee."

Comptroller Wilson is married to Dr. Barbara Engelhardt, and he is the father of four sons.

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1. Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly
2. 1870 Tennessee Constitution, Article VII, Section 3

Boards and Commissions

The Comptroller of the Treasury, or a staff member designated by the Comptroller, serves on 35 committees, boards, and commissions, which gives the Comptroller considerable knowledge and influence in the management of the state.

Comptroller Boards and Commissions

Advisory Council on State Procurement
Basic Education Program Review Committee
Board of Claims
Chairs of Excellence Endowment Fund
Council on Children's Mental Health
Council on Pension and Insurance
Economic and Community Development Building Finance Committee
Emergency Communications Board
Health Services and Development Agency
Information Systems Council
Local Education Insurance Committee
Local Government Corporation
Local Government Insurance Committee
Procurement Commission
Public Records Commission
State Board of Equalization
State Building Commission
State Capitol Commission
State Funding Board
State Insurance Committee
State Trust of Tennessee
Tennessee Advisory Commission on Intergovernmental Relations
Tennessee Baccalaureate Education System Trust
Tennessee Consolidated Retirement System, Board of Trustees
Tennessee Higher Education Commission
Tennessee Highway Officials Certification Board
Tennessee Housing Development Agency
Tennessee Interagency Cash Flow Committee
Tennessee Local Development Authority
Tennessee State School Bond Authority
Tennessee Student Assistance Corporation
TRICOR Board Certification Committee
Tuition Guaranty Fund Board
Utility Management Review Board
Water and Wastewater Financing Board

Mission of the Comptroller's Office:

To make government work better.

Administrative Functions

Division of Administration

Office of General Counsel

Office of Management Services

Division of Technology Solutions

Division of Administration

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The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

The Chief of Staff is responsible for the overall management of the Office of the Comptroller of the Treasury, which comprises 11 divisions. In addition to holding responsibility for all divisional operations within the Office, the Chief of Staff serves as liaison to the Tennessee General Assembly and their constituents.

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Office of General Counsel

The Office of General Counsel provides legal guidance to all of the divisions in the Comptroller's Office, serves as the liaison with the Office of the Attorney General and Reporter, and provides legal representation in judicial and administrative litigation.

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Office of Open Records Counsel

The Office of Open Records Counsel serves citizens, media, and local governmental entities as a resource for issues related to Tennessee's public records and open meetings laws. Although the office assists requestors in determining and locating the correct governmental records custodian, the office does not serve as a clearinghouse for all public records requests and does not make public records requests on behalf of others.

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Division of Administration

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Office of Small Business Advocate

The Office of Small Business Advocate (SBA) serves as a point of contact to state government for owners of businesses with fifty (50) or fewer employees. The office provides information and answers questions for Tennesseans who are starting a small business or who already own a small business. Additionally, the office assists in the resolution of issues concerning small businesses and state departments and agencies.

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Water and Wastewater Financing Board

The Water and Wastewater Financing Board (WWFB) supports water and sewer enterprises by ensuring the legislative objective that public water and wastewater systems are self-supporting. Water and sewer enterprises that do not meet certain tests are placed under the jurisdiction of the Board, which requires those systems to take appropriate actions to correct any deficiencies that may exist. The Board also establishes the parameters for water accountability.

Utility Management Review Board

The Utility Management Review Board (UMRB) supports natural gas, water and wastewater public utility districts by assuring that they are financially self-supporting and by requiring appropriate action by those districts that have financial deficiencies. The Board addresses complaints by utility district customers, authorizes the creation of new utility districts and manages ouster proceedings for utility district commissioners related to fraud, attendance or training. The Board also establishes the parameters for water accountability.

Water and Wastewater Financing Board
Utility Management Review Board
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The Office of Management Services (OMS) provides administrative and support services to the Comptroller's divisions. Services include:

- budgetary and financial management;
- facilities management; and
- human resources management.

OMS also provides administrative and support services to the state's Central Procurement Office, which is housed in the Tennessee Department of General Services.

OMS assists the Comptroller in policy and contract matters and also provides procurement oversight and staff support as a member of the:

- **State Building Commission**
- **Procurement Commission**
- **Advisory Council on State Procurement**
- **Certification Committee**
- **Board of Claims**

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Division of Technology Solutions

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The Division of Technology Solutions (DoTS) provides services in systems analysis and development, computer operations, PC support, network support, and other computer-related areas on a centralized basis for all divisions and boards in the Comptroller's Office.

DoTS is responsible for the preparation of the annual Three Year Information Systems Plan for the Comptroller's Office, which in turn becomes a part of the overall State Information Systems Plan.

In addition, the Division assists the Comptroller as a member of the:

- **Information Systems Council**
- **Local Government Corporation (LGC)**

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Research and Finance Functions

Office of Research and Education Accountability

Office of State and Local Finance

Office of Research and Education Accountability

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The Office of Research and Education Accountability (OREA) provides the General Assembly with objective and accurate research, evaluation, and analysis.

Recent topics include funding for K-12 schools, transportation funding, charter school policy, and college readiness of high school students. OREA publishes reports and briefs, interactive maps, policy portals, special publications like our glossary of education terms, and infographics.

During the legislative session, OREA provides staff support for legislative committees, analyzes the state budget, and monitors legislation. OREA also coordinates efforts for the office's preparation of Fiscal Note Support Forms, which are used by the Fiscal Review Committee to produce fiscal notes for all divisions of the Comptroller's Office.

OREA staff members represent and assist the Comptroller on several boards and committees, including the:

- **Basic Education Program Review Committee**
- **Tennessee Student Assistance Corporation**
- **Board of Trustees for the Chairs of Excellence Trust**

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Higher Education Resource Officer

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The Higher Education Resource Officer (HERO) helps resolve issues, answers questions, and provides information to Tennesseans who are faculty, staff, or employees of Tennessee's higher education systems and institutions. The HERO also reviews and evaluates higher education policy.

Higher Education Resource Officer
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Office of State and Local Finance

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The Office of State and Local Finance manages the financial functions for state and local governments.

Major functions of the Office of State and Local Finance include:

- managing the state's debt programs and
- providing assistance, oversight, and review for certain debt issuances, budgets, and investments of local governmental entities.

The Office of State and Local Finance serves as staff to the following boards:

Tennessee State Funding Board

The Tennessee State Funding Board (TSFB) is the entity authorized to issue all general obligation debt that has been approved by the General Assembly. As a part of the state's budget process, the TSFB develops consensus ranges of estimates of state revenue for the current fiscal year and the next succeeding fiscal year to be presented to the Governor and the Chairs of the Senate and House Finance, Ways and Means Committees. The TSFB is also charged with the establishment of policy guidelines for the investment of State funds. In addition, the TSFB approves Other Post Employment Benefit (OPEB) trust agreements for local governments.

Tennessee Local Development Authority

The Tennessee Local Development Authority (TLDA) is authorized to issue bonds and provide loans to:

- Local governments for sewage treatment, waterworks and capital projects, firefighting equipment, and airport facilities;
- Certain small businesses for pollution control equipment;
- Agricultural enterprises;
- Not-for-profit organizations that provide certain intellectual disability, alcohol, and drug services; and
- Local government units for financing construction of capital outlay projects for K-12 educational facilities.

TLDA also approves loans through the Clean Water and Drinking Water State Revolving Fund Loan Programs. Additionally, TLDA is responsible for the approval of loans to local governments from the Transportation State Infrastructure Fund, a $2 million revolving loan fund for transportation infrastructure projects throughout the state. Loans from the State Infrastructure Fund are administered in conjunction with the Tennessee Department of Transportation.

Tennessee State School Bond Authority

The Tennessee State School Bond Authority (TSSBA) is authorized to issue bonds and notes to finance higher education facilities projects for the universities under the University of Tennessee system and other state universities as well as for the state community colleges and colleges of applied technology. In addition, TSSBA is authorized to issue debt to provide funds for the making of student loans by the Tennessee Student Assistance Corporation.

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Audit Functions

Division of State Audit

Division of Local Government Audit

Division of Investigations

Audit Functions

Tennessee is a leader in government accountability. The Comptroller's Office is responsible for providing assurance to taxpayers regarding a governmental entity's financial position and results of operations, compliance with applicable statutes, grant agreements, rules and regulations, and/or its past record of efficiency and effectiveness through the Department of Audit.

The Department of Audit comprises two divisions:

- State Audit
- Local Government Audit

The Divisions perform their audits in accordance with auditing standards generally accepted in the United States and generally accepted government auditing standards issued by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

View Department of Audit annual reports online.

Division of State Audit
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Division of Local Government Audit
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Division of State Audit

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The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, and special studies to provide the General Assembly, Governor, and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

State Audit is organized into five audit groups:

- **Financial and Compliance Audit Group**
  This group is responsible for auditing functional areas of departments, agencies and institutions of state government, as well as federally sponsored programs, in accordance with the Single Audit Act. Through the audit of the state's *Comprehensive Annual Financial Report* and other audits, the group determines whether financial operations are conducted properly, financial statements are presented fairly, and the organization has complied with applicable laws, regulations, and grant agreements.

- **Performance and Compliance Audit Group**
  This group is responsible for conducting performance audits based on identification of risks in statewide processes and programs or agency-specific operations and activities. This group also conducts performance audits to evaluate the efficiency and effectiveness of government agencies and programs in accordance with the Governmental Entity Review Law and presents the audit results to the General Assembly's Government Operations Committee. In coordination with the Financial and Compliance Audit group, the Performance and Compliance Audit group is responsible for auditing functional areas of federal grant programs administered by departments, agencies, and institutions of state government, as well as federally sponsored programs, in accordance with the Single Audit Act.

- **Sunset Performance Audit Group**
  This group is responsible for conducting performance audits to provide information on the efficiency and effectiveness of government agencies and programs in accordance with the Governmental Entity Review Law. The group reports to the General Assembly's Government Operations Committee.

- **Information Systems Audit Group**
  This group supports the work of the other audit groups by performing information systems reviews of state agencies, colleges, and universities and providing data retrieval and computer forensic analysis.

- **Medicaid/TennCare Audit Group**
  Under an agreement with the Tennessee Department of Finance and Administration, this group provides audit, rate-setting, and consulting services for the Medicaid nursing facility program and for the critical access hospitals, federally-qualified health centers, and rural health clinics under the TennCare program.

To request a State Audit report, call (615) 401-7897.
Audit reports are also available online.

Division of Local Government Audit

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The Division of Local Government Audit is responsible for the annual audits of Tennessee's 95 counties. Division staff currently conduct audits in 90 of those counties. Audits in the remaining 5 counties are conducted by private Certified Public Accountants (CPAs). County audits incorporate the various offices, departments, and entities of county government.

This division ensures that municipalities, public internal school funds, certain quasi-governmental entities, utility districts, housing authorities, charter schools, and certain nonprofit and for-profit organizations receiving funds from the State of Tennessee are audited as required by state statute. These audits are performed by CPAs.

The staff assigned to audit the counties are divided into four geographical areas: east, mideast, middle, and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area. Additionally, information systems audit staff are assigned to each area and perform general and application control reviews.

The division also approves contracts for the audits conducted by CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller of the Treasury. These contracted audits include audits of Tennessee's:

- 342 municipalities;
- 62 municipal-related entities;
- 179 utility districts;
- 86 housing authorities;
- 3 housing authority-related entities;
- 18 human resource agencies and development districts;
- 104 other quasi-governmental entities;
- 148 public internal school funds;
- 55 charter schools;
- 1 charter school-related entity; and
- Approximately 224 nonprofit and for-profit organizations.

The division also approves audit contracts and reviews audit reports of:

- 270 county-related entities and
- 13 special school districts.

Division of Investigations

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The Division of Investigations supports the office's audit function by investigating allegations of fraud, waste, and abuse in government and publicly-funded entities and by working closely with law enforcement and prosecutors on criminal allegations.

The division reports the results of its investigations, including significant internal control and compliance deficiencies noted during the investigations, to the appropriate parties.

The division also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government, other state departments and agencies, law enforcement and prosecutorial agencies and other interested parties.

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Fraud, Waste & Abuse Hotline 1-800-232-5454

The Comptroller's Office provides a toll-free hotline for reporting fraud, waste, or abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies, and departments.

Government employees and citizens are encouraged to report fraud, waste, or abuse in state and local government. Anyone who wants to make a notification may do so by contacting the Comptroller's Fraud, Waste & Abuse Hotline at **1-800-232-5454** or by submitting the notification electronically online.

Local government officials are also responsible for reporting potential matters of fraud, waste, or abuse to the Comptroller's Office.

Agencies receiving community grant funds are required to prominently display signs calling attention to the hotline. Agencies may call the hotline to request a sign.

Property Tax Functions

Division of Property Assessments

Office of Local Government, GIS/Mapping

Office of State Assessed Properties

State Board of Equalization

Division of Property Assessments

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The Division of Property Assessments provides assistance, expertise, and oversight to the state's property assessors and ensures effective administration of Tennessee's property tax. The division also:

- assists in reappraisal programs;
- provides technological services; and
- administers the Tax Relief Program.

Reappraisal

The division assists counties with reappraisal programs. Reappraisal occurs in each county on a four-year, five-year, or six-year cycle, which includes an on-site visual review of each parcel of real property. Between reappraisals, the division conducts ratio studies to determine the overall level of appraisal within each county.

Tax Relief

State law provides for property tax relief for low-income elderly, disabled, and disabled veteran homeowners or their surviving spouses. Tax Relief is a state program funded by appropriations authorized by the General Assembly. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Division of Property Assessments administers the program.

Training

The Division of Property Assessments administers the Assessment Certification and Education Program for assessors and their staff.

IMPACT Computer Assisted Mass Appraisal System

Property tax assessments made by county assessors are maintained on state computer systems for 84 of Tennessee's counties. These centrally managed systems provide consistency and a sound methodology of appraisal for property tax purposes, including tax billing, at a reasonable cost to local governments. Select parcel data is available online.

Local Government, GIS/Mapping

Local Government develops and uses Geographic Information Systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. The Office of Local Government serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, the Office produces local maps, as well as publishes county commission district and voting precinct maps.

The GIS/Mapping section assists Tennessee's counties with maintenance of property ownership maps.

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Office of State Assessed Properties

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The Office of State Assessed Properties conducts annual appraisals, assessments, and audits of public utility and transportation properties. These assessments are certified to counties, cities, and other taxing jurisdictions for billing and collection of property taxes.

The office appraises:

- Commercial airlines and airfreight companies holding a common carrier certificate;
- Barge line companies;
- Privately-owned electric, electric cooperative, and gas companies;
- Interstate natural gas and products pipeline companies;
- Power companies, including hydroelectric, steam, and atomic power, and green sources that produce electricity, such as geothermal, hydrogen, solar and wind companies;
- Private railcar and railroad companies;
- Motor bus and motor carrier companies;
- Telephone companies, including cellular and wireless, telephone cooperative, and wireless management companies; and
- Water and sewer companies regulated by the Tennessee Regulatory Authority.

The office is also responsible for administering the Telecommunications Ad Valorem Tax Reduction Fund.

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State Board of Equalization

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The State Board of Equalization (SBOE) consists of the Governor, Commissioner of Revenue, Comptroller of the Treasury, State Treasurer, Secretary of State, and two appointees of the Governor. The SBOE provides legal and quasi-judicial review of property tax assessments, exemptions, and tax incentive programs.

The SBOE's key responsibilities include:

- Establishing rules, policies, manuals, and guidelines for property tax assessments on the basis of studies and recommendations by SBOE staff and the Division of Property Assessments;
- Administering property tax appeal hearings in conjunction with the Assessment Appeals Commission and the administrative law judges in the Secretary of State's office;
- Reviewing and rendering property tax exemption determinations for religious, charitable, scientific, and non-profit educational institutions; and
- Ensuring local government compliance with the laws governing certified tax rates and tax incentive programs (TIF/PILOT).

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To report fraud, waste, or abuse of government funds and property, contact the Comptroller's Hotline at
1-800-232-5454
or
http://www.comptroller.tn.gov/hotline