Accounting and Auditing Update for Local Governments

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CCFO/CMFO CPE 2026

Tennessee Comptroller of the Treasury

Agenda

- ARPA - SLFRF
- Opioid Abatement Annual Reporting
- Mineral Severance Tax & Hotel/Motel Tax Reporting
- ADA Compliance
- Purchasing
- Audit Findings

ARPA-SLFRF Update

ALL SLFRF MUST BE SPENT BY 12/31/26



ARPA-SLFRF Update

ALL SLFRF MUST BE SPENT BY 12/31/26

- Surface transportation & Title I projects – 9/30/26
- Early closeout invite to initiate closeout sent by Treasury
- Treasury SLFRF Closeout Resource Hub
  - https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/slfrf-closeout-resource-hub
  - Schedule of early closeout office hours, prep checklist, overview, guide, portal walkthrough (4 min video)
- If you have not been invited to close out, continue to submit required project and expenditure reports.

ARPA-SLFRF Update

ALL SLFRF MUST BE SPENT BY 12/31/26

CLOSEOUT OFFICE HOURS!

Recipients who received an invitation from Treasury to initiate close out of the SLFRF program are encouraged to join office hours if they need assistance in successfully initiating closeout or have questions about the process. Below, please see the schedule of upcoming office hours:

(Meeting ID: 165 722 8604): https://ustreasury.zoomgov.com/j/1657228604

- Wednesday, September 30, 2026 at 1PM ET
- Wednesday, October 14 and October 28, 2026 at 1PM ET
- Wednesday, November 11 and November 25, 2026 at 1PM ET
- Wednesday, December 9 and December 23, 2026 at 1PM ET

ARPA-SLFRF Update

ALL SLFRF MUST BE SPENT BY 12/31/26

- ***"How do I check if I closed out?"***

  If your community has submitted a Closeout Report, in the "Closeout Reports" section of the Treasury Portal you will see a blue box titled **"Eligible for Closeout"** and the status will be **"Closeout Complete."** If instead you see **no document displayed in that section** or you see a document with the status **"Ready for Close-out"** or **"Closeout in Progress,"** your community has **not initiated or completed closeout** of your SLFRF award.



ARPA-SLFRF Update

ALL SLFRF MUST BE SPENT BY 12/31/26

- **Award Closeout Notice – No Action Required**

After Treasury reviews and approves your closeout submission, you will receive an Award Closeout Notice through the Compliance Correspondence section of the Treasury Portal. This notice confirms that Treasury has officially closed your SLFRF award.

Because the subject line includes the word "Notice," some recipients mistakenly believe they must respond or complete another step. No further action is required in response to an Award Closeout Notice. It serves as your official confirmation that Treasury has completed the closeout process for your award.

*Keep in mind that award closeout does **not** eliminate your record retention or other post-award responsibilities*. Recipients must continue to comply with applicable federal requirements after close-out, including maintaining required records and supporting documentation for the applicable retention period and cooperating with any audits or other authorized reviews of the award, if requested.

If you have **not yet received** an Award Closeout Notice, your award has not officially closed, even if you previously reported that your funds were fully expended or have initiated the closeout process by submitting your SF-425.

Questions



ARPA-SLFRF

Opioid Abatement

OAC Annual Reporting

- Effective November 2025, semiannual reporting transitioned to an annual reporting cycle – Now due July 31st of each year
- Submit separate revision reports for FY23, FY24, and FY25 – due 2/27/26
- Report only the funding received from the Tennessee Opioid Abatement Trust Fund
- Do not include information about funding from the National Administrator (Brown-Greer)
- A copy of the report is now sent to the email provided at submission

Opioid Abatement

OAC Allocation/Spending Deadlines

- Reminder – 2 years to allocate and 4 years to spend
- 2027 - 1st spending deadline from the funds received in 2023

Mineral Severance Tax

Updated Statute

- TCA § 67-7-207
- These revenues shall become a part of the county road fund and shall be used for the construction, maintenance and repair of the county road system.
- Public Chapter 825– extends reporting deadline to 90 days after year-end; removes Comptroller of the Treasury as a recipient

Mineral Severance Tax

To-Do for Local Governments

- Submit report to the required individuals
  - Commissioner of Transportation – Will Reid - TDOT.Comments@tn.gov
  - Senate Transportation and Safety Committee Chair – Sen. Becky Duncan Massey – sen.becky.massey@capitol.tn.gov
  - House Transportation Committee Chair – Rep. Dan Howell – rep.dan.howell@capitol.tn.gov

Hotel/Motel Tax

Updated Statute

- TCA § 67-4-1403(c)

- Extended reporting deadline to 90 days after year-end; removed Comptroller of the Treasury as a recipient

- Submit report to Commissioner of Tourist Development –https://www.tn.gov/tourism/statewide-partners/hotel-motel-tax-annual-reporting.html

Questions



Opioid Reporting, Mineral Severance Tax or Hotel/Motel Tax Reporting

ADA Compliance

Background

- Americans with Disabilities Act (ADA)
  - Prohibits discrimination based on disability
- Title II – state and local governments
  - Ensures equal access to government services, public programs and public accommodations
- Previously no uniform technical standard for web content

ADA Compliance

Current Requirements

- 4/24/24 Federal Register published DOJ final rule updating regulations for ADA-Title II
  - Specific requirements about how to ensure that web content and mobile apps are accessible
- Web Content Accessibility Guidelines (WCAG) version 2.1, Level AA – technical standard for state and local governments
  - 4/24/27 (popl. 50,000+)
  - 4/24/28 (popl. less than 50,000 & special district governments)
- Private Action-lawsuits/DOJ Enforcement Action-fines

ADA Compliance

WCAG Requirements

- Alternative text for images
- Strong color contrast
- Captions for video
- All functions work via keyboard
- Consistent navigation
- PDFs tagged with proper structure
- Logical reading order

ADA Compliance

Guidance and Resources

- WCAG 2.1: https://www.w3.org/TR/WCAG21/
- DOJ First Steps Guidance: https://www.ada.gov/resources/web-rule-first-steps/
- DOJ Fact Sheet on the Rule: https://www.ada.gov/resources/2024-03-08-web-rule/
- DOJ Small Entity Compliance Guide: https://www.ada.gov/resources/small-entity-compliance-guide/
- ADA.gov general resources: https://www.ada.gov/
- WCAG 2.1 Techniques: https://www.w3.org/WAI/WCAG21/Techniques/#pdf
- *Audit Manual* (Tennessee Comptroller of the Treasury): https://comptroller.tn.gov/content/dam/cot/la/documents/manuals/FinalAuditManual-2026.pdf

Questions



ADA Compliance

Purchasing

Disclaimer

- My entire career with the Comptroller's Office has been advising, assisting, and auditing county governments. Therefore, my discussion today will draw from my experience with counties. Many of the general statutes I will discuss are also applicable to cities and other governmental entities. However, unique purchasing guidelines for municipalities are often found in their individual charters, private acts, local ordinances, and policies.

Purchasing

Key Points

- Statutes governing local government operations (including purchasing) are permissive, not prohibitive. Therefore, you must have a statute that allows a certain type purchase before you can utilize it.

- The statute also must address local governments, not other agencies. There are permissions in the statutes governing the state procurement office that are not applicable to local governments.

Purchasing

Key Points (cont.)

- Research statutory authority for yourself – do not assume a procurement is legal because someone else told you so.

- In addition to the statutory provisions, be aware of grant contract and federal uniform guidance provisions when making purchases with grant funding.

Purchasing

Purchasing Statutes

- County Purchasing Law of 1957
  - TCA 5-14-101 – 5-14-116
- County Financial Management Act of 1981
  - TCA 5-21-101 – 5-21-129
- Purchasing Law of 1983 (general law)
  - TCA 5-14-201 – 5-14-207 (county) TCA 6-56-301 – 6-56-307 (municipal)
- County Uniform Highway Law
  - TCA 54-7-113
- Education Purchasing Laws
  - Title 49
- Private Acts, Charters

Purchasing

Prevalent Statutes – 1957 Acts

- County Purchasing Law of 1957
- TCA 5-14-105. Purchasing agent -- Powers and duties.
- The county purchasing agent has exclusive power and it is the purchasing agent's duty to: (1) Contract for and purchase all supplies, materials, equipment and contractual services required by each and every official, agency, office, department or employee of the county government, or that is supported by, or under control of, the county government and that expends or encumbers any of the county's funds. No other official, employee or agent of the county or of any of its departments or agencies shall be authorized to contract for or purchase any such materials, supplies, equipment or contractual services…

PURCHASING

Prevalent Statutes – 1957 Acts (cont.)

- **TCA 5-14-108. Purchases, disposals -- Bidding, auctions**
- **All purchases…shall be based wherever possible on competitive bids.**
- **The county may purchase materials, supplies, commodities and equipment from any federal, state or local governmental unit or agency, without conforming to the competitive bidding requirements of this part.**
- **All sales of county-owned property, real or personal in nature, that has become surplus, obsolete or unusable shall be made by public auction or by sealed bid under this section, in the discretion of the purchasing agent or responsible official. "Public auction" includes sale by Internet auction.**

PURCHASING

Prevalent Statutes – 1957 Acts (cont.)

- **TCA 5-14-114. Conflicts of interest. (amended 2022)**
- **Neither the county purchasing agent, nor members of the county purchasing commission, nor members of the county legislative body, nor other officials of the county, shall be DIRECTLY financially interested, or have any personal beneficial interest, in any contract or purchase order for any supplies, materials, equipment or contractual services used by or furnished to any department or agency of the county government.**
- **No indirect interest UNLESS the person publicly discloses the interest. If official, in public meeting. If non-official, report the indirect interest in writing to the county mayor.**

Purchasing

Prevalent Statutes – 1981 Act

- Financial Management System of 1981
- TCA 5-21-118. Director as purchasing agent -- Optional purchasing department.
- The county can leave purchasing responsibilities with the finance director or hire a separate purchasing agent.
- If left with the finance director, the director may then appoint a deputy to serve as purchasing agent.

Purchasing

Prevalent Statutes – 1981 Act (cont.)

- TCA 5-21-119. Purchasing system.
- The financial management committee, with the assistance of the purchasing agent, shall establish a purchasing system for the county.
- Purchases and contracts shall be awarded based on the lowest and best bid.
- Emergency purchases shall be limited to needs arising that are not normally foreseeable. Emergency purchases shall not be permissible if a department or agency fails to properly plan for the need, proper purchasing procedures, and delivery time.

Purchasing

Prevalent Statutes – 1981 Act (cont.)

- TCA 5-21-120. Bidding.
- The committee shall authorize the dollar limitation when formal competitive bids are required but not to exceed the amount as authorized by state law for the highway and education departments or other such amounts as established by law.
- Specifications shall not be written to exclude vendors and contractors or limit the bidding to a specific vendor or contractor.

Purchasing

Prevalent Statutes – 1981 Act (cont.)

- **TCA 5-21-121. Conflicts of interest. (amended 2021)**
- **The director, purchasing agent, members of the committee, members of the county legislative body, or other officials of the county, members of the board of education, members of the highway commission, and employees of the finance department and purchasing department shall not have a direct interest in the purchase of any supplies, materials, equipment or contractual services for the county.**
- **Such persons shall have no indirect interest UNLESS the person publicly discloses the interest. If official, in public meeting. If non-official, report the indirect interest in writing to the county mayor.**

PURCHASING

Prevalent Statutes - Municipal General Law

- **Municipal Purchasing Law of 1983**
- **This statute provides guidance for municipalities that do not have purchasing guidelines provided in charter, private act, local ordinances, or local policies.**
- **TCA 6-56-304 - 307. Purchasing, bidding, etc.**
- **Provides for local ordinances to increase bid limits up to a maximum of $25,000 or $50,000. (TCA 12-3-1212)**
- **This statute, as well as many others we will discuss today, requires that a purchase estimated at 40% or more of your bid limit be made by obtaining 3 non-advertised competitive bids or quotes.**

PURCHASING

Prevalent Statutes - County General Law

- **County Purchasing Law of 1983**
- **This law applies only to county governments who have not adopted the '57 or '81 Act or a private act governing purchases. Highways and school departments are specifically excluded from this statute.**
- **TCA 5-14-204 - 207. Purchasing, bidding, etc.**
- **Provides for local ordinances to increase bid limits up to a maximum of $25,000 or $50,000. (TCA 12-3-1212)**
- **This statute, as well as many others we will discuss today, requires that a purchase estimated at 40% or more of your bid limit be made by obtaining 3 non-advertised competitive bids or quotes.**

PURCHASING

Prevalent Statutes – Hwy & BOE General Laws

- TN County Uniform Highway Law
- TCA 54-7-113. Purchasing, bidding, etc.
  - Bids required except for:
    - Purchases under $25,000
    - Repair of heavy road machinery
    - Emergency purchases
- Education Purchasing
- TCA 49-2-203/206. Purchasing, bidding, etc.
  - Bid thresholds established in TCA 12-3-1212
  - BOE chair and director of schools constitute executive committee - which serves as purchasing agent for BOE

Purchasing

Prevalent Statutes

- TCA 5-1-125. County officials or employees prohibited from purchasing surplus property except at public auction.
- Unlawful for any county official or employee to purchase from the county any property declared to be surplus by the county except by bid at public auction or competitive sealed bid during the tenure of such person's office or employment, or for six (6) months thereafter.

Purchasing

Prevalent Statutes – General Law Title 12

- The provisions of Title 12 preceding Chapter 3, Part 12 relate to the state procurement office and General Services by definition in applicability section of the chapters.

- Other than a few instances where local governments or political subdivisions are specifically included, these chapters do not provide local governments authority to use purchasing authority afforded the Central Procurement Office.

- Section 12 of Title 12, Chapter 3 DOES apply to local governments.

PURCHASING

Prevalent Statutes – General Law Title 12 (cont.)

- **TCA 12-3-1202. Purchase of secondhand articles or equipment by municipalities or counties.**
- **…any municipality or any county may purchase used or secondhand articles consisting of goods, equipment, materials, supplies, or commodities**
  - **from any federal, state, or local governmental unit or agency without public advertisement and competitive soliciting.**
  - **from any private entity without public advertisement and competitive soliciting provided the purchaser documents the general range of value of the purchased item through a listing in a nationally recognized publication or through an appraisal by a licensed appraiser, and the price is not more than five percent (5%) more than the highest value of the documented range.**

Purchasing

Prevalent Statutes – General Law Title 12 (cont.)

- **TCA 12-3-1209. Professional Services (amended in 2022)**
- **Contracts…for legal services, fiscal agent, financial advisor or advisory services, services from an insurance producer …educational consultant services, and similar services by professional persons or groups of high ethical standards, shall not be based upon competitive solicitations, but shall be awarded on the basis of recognized competence and integrity. The prohibition against competitive soliciting in this section shall not prohibit any entity enumerated from interviewing eligible persons or entities to determine the capabilities of such persons or entities.**

Purchasing

Prevalent Statutes – General Law Title 12 (cont.)

- **TCA 12-3-1212. Resolution or ordinance to increase threshold amount for requiring public advertisement and competitive bidding. (amended 2024)**
- **Notwithstanding another law to the contrary, a county, municipality, utility district, or other local governmental entity having centralized purchasing authority with a full-time purchasing agent may, by resolution or ordinance of its governing body, increase the threshold over which public advertisement and sealed competitive bids or proposals are required to an amount not to exceed fifty thousand dollars ($50,000) for nonemergency, nonproprietary purchases.**

PURCHASING

Prevalent Statutes – General Law Title 12 (cont.)

- **TCA 12-3-1212. Resolution or ordinance to increase threshold amount for requiring public advertisement and competitive bidding. (amended 2024) (cont.)**
- **Notwithstanding another law to the contrary, a county, municipality, utility district, or other local governmental entity having non-centralized purchasing authority may, by resolution or ordinance of its governing body, increase the threshold over which public advertisement and sealed competitive bids or proposals are required to an amount not to exceed twenty-five thousand dollars ($25,000) for nonemergency, nonproprietary purchases.**

Purchasing

Prevalent Statutes – General Law Title 12 (cont.)

- **TCA 12-3-1212. Resolution or ordinance to increase threshold amount for requiring public advertisement and competitive bidding. (amended 2024) (cont.)**
- **At least three (3) written quotations are required when possible for purchases costing less than the bid threshold established under subsection (a) or (b), but more than forty percent (40%) of such bid threshold or some lower amount as may be established by the governing body in a resolution. Purchases of like items must be aggregated for purposes of the bid threshold.**
- **For purposes of this section, a "full-time purchasing agent" means a person who devotes the whole of the person's working time to the demands and duties of the office of purchasing agent.**

Cooperative Purchasing

Legal Authority for Cooperative Purchasing

- **TN has several laws that authorize & regulate cooperative purchasing for local governments**
  - ***TCA* 12-3-1201**
  - ***TCA* 12-3-1203**
  - ***TCA* 12-3-1205**
  - *TCA* 12-3-512
  - *TCA* 12-9-101
  - *TCA* 7-86-129

Cooperative Purchasing

TCA 12-3-1201

- Authorizes purchasing through statewide contracts
  - Counties can make purchases under the provisions of contracts or price agreements entered into by the TN Department of General Services Central Procurement Office
  - Without public advertising and competitive bidding
  - https://www.tn.gov/generalservices/procurement.html

Cooperative Purchasing

TCA 12-3-1203

- Authorizes in-state "piggyback" contracts
  - Counties , cities, utility districts, and other local governments can purchase supplies, goods, equipment, and services under the same terms as contracts entered into by any other local governmental unit of this state
  - Excluded: new motor vehicles (except special purpose vehicles) and transportation infrastructure projects
  - Also, authorizes LEAs to purchase equipment under the same terms of a legal bid initiated by another LEA in TN

Cooperative Purchasing

TCA 12-3-1205

- A contract that allows multiple entities to access pre-negotiated prices for good and services
- Authorizes both in-state and out-of-state cooperative purchasing agreements
  - In-state
    - A city, county, utility district or other local government may participate in, sponsor, conduct or administer an in-state cooperative purchasing agreement for procurement of supplies, services, or construction

Cooperative Purchasing

TCA 12-3-1205

- Out-of-state
  - A city, county, utility district or other local government may participate in, sponsor, conduct or administer a cooperative purchasing agreement with other governmental agencies outside Tennessee for procurement of goods, supplies, services, and equipment
  - Resolution accepting the terms of the master agreement must be approved by the local legislative body
  - Acquire & maintain documentation that the purchasing entity that procured the bid complied with its own purchasing requirements

Cooperative Purchasing

TCA 12-3-1205

- Out-of-state (continued)
  - CANNOT be used for purchasing the following
    - new or unused motor vehicles (except special purpose);
    - construction, architectural and engineering services;
    - construction materials (see next slide for definition);
    - fuel, fuel products and lubricating oils
  - if the cooperative agreement is with an agency of the United States, the purchase of construction machinery is not allowed in addition to the items listed above

Cooperative Purchasing

TCA 12-3-1205

- Out-of-state (continued)
  - Public Chapter 98 – effective March 28, 2025
  - Added "construction" and "construction materials" does not include:
    - Materials used in the operation of a municipal utility system…
    - Materials, labor, and services used for maintenance, operations, component replacement, or repairs of existing facilities and grounds owned or operated by a local education agency or by a local government agency

Cooperative Purchasing

Common Issues

- Items bought using statewide or piggyback contracts different that the item specified in the statewide or piggyback contract
- Not having adequate documentation to support purchases from statewide or piggyback contracts and cooperative purchasing agreements
- Not having a resolution approving the master agreement for a cooperative purchasing agreement
- Using cooperative purchasing agreements to purchase excluded items

Questions



Purchasing

Common Audit Findings



MAKE GOVERNMENT WORK BETTER!



Division of Local Government Audit

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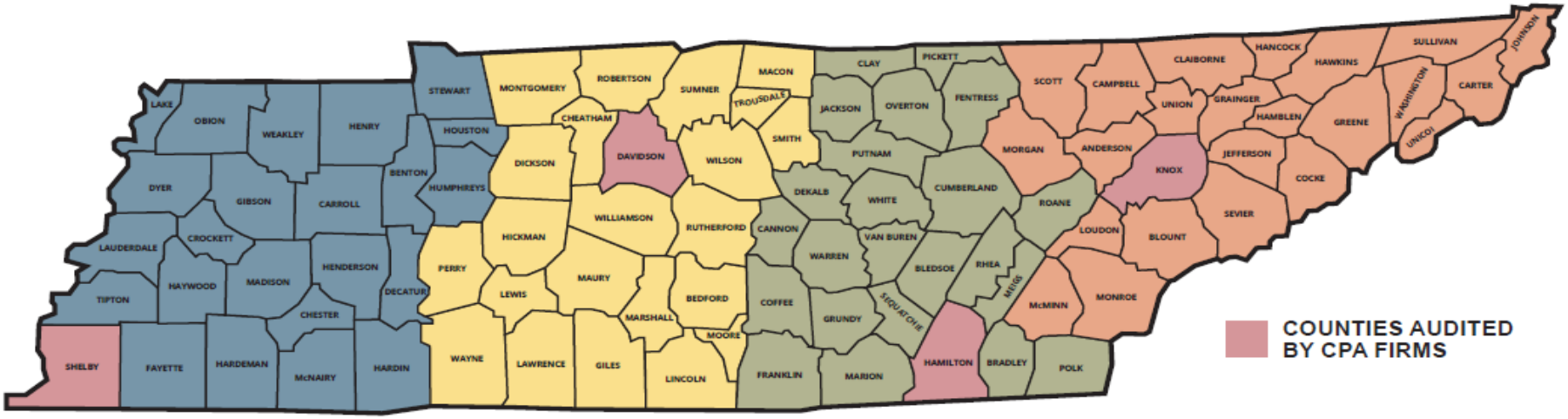
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CONSISTENCY



What is An Audit Finding?

An audit finding is a reportable condition identified during an audit that warrants communication because it involves noncompliance, a deficiency in internal control, or another matter significant enough to bring to management's and the public's attention.



2025 Audit Results

✅ 248 Audit Findings

✅ 2.73 Avg per County

🌟 15 Counties = 0 Findings

❌ Most findings published = 12!

5-Year Comparison

FINDINGS DATA	FY 21	FY 22	FY 23	FY 24	FY 25
Total Findings	278	308	325	260	248
Findings/County	3.05	3.38	3.57	2.86	2.73
No Finding Counties	12	9	9	14	15

2025 Audit Results

Most Prevalent Audit Findings

Accounting Deficiencies

36%

2025 Audit Results

Accounting Deficiencies

- Material Audit Adjustments
- Material Recurring Audit Finding
- Failure to Properly Reconcile
- Fund Deficit and Cash Overdraft
- Accounting Records Not Closed by 8/31

Section 9-2-102(b), *Tennessee Code Annotated:*

(b) It is the duty of all local governments that are subject to the audit requirements of the comptroller of the treasury and that handle public funds to close their official accounting records and to have those records available for audit no later than two (2) months after the close of their fiscal year.



2025 Audit Results

Other Prevalent Audit Findings

Purchasing Deficiencies

2025 Audit Results

Purchasing Deficiencies

- Purchase Orders
- Lack of Documentation
- Receiving Reports Not Signed
- Failure to Bid
- Travel Deficiencies

Section 12-3-1209, *Tennessee Code Annotated:*

(a) Contracts by counties, cities, metropolitan governments, towns, utility districts and other municipal and public corporations of this state for legal services, fiscal agent, financial advisor or advisory services, services from an insurance producer, as that term is defined in § 56-6-102, educational consultant services, and similar services by professional persons or groups of high ethical standards, must not be based upon competitive solicitations, but must be awarded on the basis of recognized competence and integrity…



STATE OF TENNESSEE
OFFICE OF THE ATTORNEY GENERAL
July 25, 2022

Opinion No. 22-10

Requirement that Local Governmental Entities Seek Competitive Bids for the Purchase of Insurance Following Passage of Chapter 719 of the 2022 Tennessee Public Acts **Question 1**

If a local governmental entity is using the professional services of an insurance producer under 2022 Tennessee Public Acts, chapter 719, may it purchase insurance from a private corporation without requiring competitive bids?

Opinion 1

No. Tennessee Code Annotated § 12-3-1209(a), as amended by 2022 Tennessee Public Acts, chapter 719, does not relieve a local governmental entity from complying with competitive-bidding requirements when it purchases insurance.

https://www.tn.gov/content/dam/tn/attorneygeneral/documents/ops/2022/op22-10.pdf

2025 Audit Results

Other Prevalent Audit Findings

Budget Deficiencies

2025 Audit Results

Budget Deficiencies

- Expenditures Exceeded Appropriations
- Budgeted Fund Deficit
- Budget Amendment Approval

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

2025 Audit Results

Other Prevalent Audit Findings

Operating Deficiencies

2025 Audit Results

Operating Deficiencies

- Segregation of Duties
- Separate Cash Drawers
- No Receipts Issued
- Other Receipting Issues
- Not Depositing Intact
- Deposit Delays

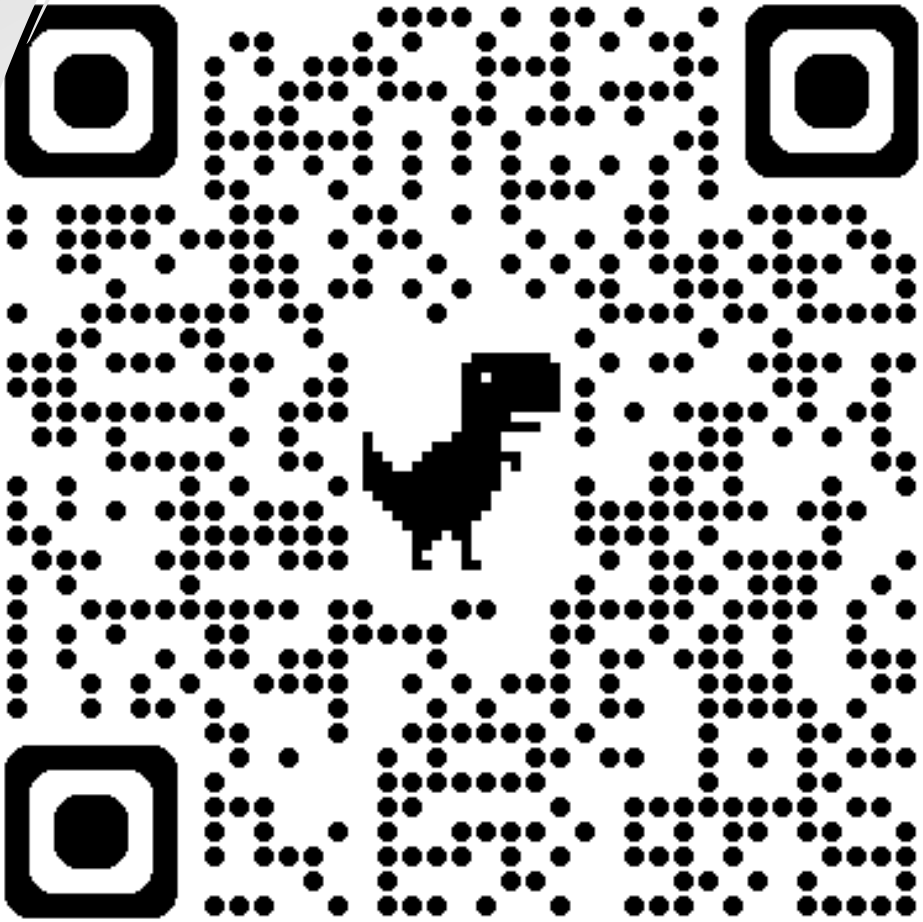
2025 Audit Results

Other Findings

- Pending or Completed Investigations/Cash Shortages
- Information System Findings
- Single Audit Findings
- Audit Committee Findings
- Debt Not Issued Properly
- IRS Interest and Penalties
- Property Assessment Findings

LGA

Audit Reports



Thank You!

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