



STATE OF TENNESSEE

COMPTROLLER OF THE TREASURY

STATE CAPITOL

NASHVILLE, TENNESSEE 37243-9034

PHONE (615) 741-2501

Justin P. Wilson
Comptroller

MEMORANDUM

TO: CPA firms, State Agencies, Local Government, County Officials, Municipalities, Other Governmental Entities, Non-profit Organizations and Interested Associations

FROM: Justin Wilson, Comptroller of the Treasury

DATE: April 16, 2012

SUBJECT: Department of Audit Reorganization

The purpose of this communication is to inform you of several changes taking place within the Department of Audit during the coming weeks.

Effective, April 2, 2012, the audit and contract review function of the Divisions of County Audit and Municipal Audit were officially combined. With the merging of these functions, the Division of County Audit will be renamed the Division of Local Government Audit. Jim Arnette will serve as Director of Local Government Audit.

The investigative function of the Divisions of State Audit, County Audit and Municipal Audit is being combined into a single investigative unit of the Department of Audit. Rene Brison has been named Assistant Director of the new Division of Investigations.

Audit website and contact information is currently being updated to reflect department changes. As the transition moves forward, we will keep you informed as needed to ensure our office operations continue running smoothly as changes occur.

This transition is a significant undertaking for the Department of Audit. The Comptroller's Office staff members supporting this effort are working hard on making this a smooth transition. This reorganization should not impact the timeliness or quality of audits and investigations of the Department of Audit. We appreciate your patience and support during this time.

Questions related to audits of local government and non-profit organizations should be directed to Ms. Sheila Reed, CPA, Audit Manager, at Sheila.Reed@cot.tn.gov or (615) 532-4494. Questions regarding audits of counties and their related entities should be directed to Mr. David Sturtevant at David.Sturtevant@cot.tn.gov or (615) 401-7851.