

HOUSE BILL 191

By McCord

AN ACT to amend Tennessee Code Annotated, Title 9.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 9-3-212, is amended by adding the following language as an appropriately numbered new subsection:

( ) The comptroller of the treasury, through the department of audit, shall maintain, within existing budgetary resources, a liaison with each political subdivision, special taxing district, board, commission, educational cooperative intergovernmental cooperative and governmental agency. It shall be the duty of such liaison officer to inform such governmental entities about the specifications which are required to conduct audits within generally accepted accounting procedures and audit standards. The liaison officer shall be available to such governmental entities to advise them and answer questions concerning the proper ways and means to conduct audits.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.