

RESOLUTION No. 18-04-013

Sponsored by Commissioners Tona Monroe, Karen Miller and Jamie Daly

A RESOLUTION TO REQUEST THAT THE TENNESSEE COMPTROLLER OF THE TREASURY, DIVISION OF LOCAL GOVERNMENT AUDIT ASSIGN NEW AUDITORS TO THE FISCAL YEAR 2018 AUDIT RATHER THAN CONTINUING TO USE THE SAME AUDITORS

WHEREAS, the Blount County Board of Commissioners, in session assembled December 21, 2017 did pass RESOLUTION NO. 17-12-107; and

WHEREAS, the Blount County Board of Commissioners did recommend to Blount Memorial Hospital, Inc., in RESOLUTION NO. 17-12-107, "That Blount Memorial Hospital, Inc. obtain a different auditing firm to conduct their audit than the auditing firm that has been conducting their audits for the last several years,"; and,

WHEREAS, Blount County, Tennessee government has been audited by the same state office the Tennessee Comptroller of the Treasury for decades; and,

WHEREAS, a review of the Annual Financial Reports for Blount County, Tennessee performed by the Tennessee Comptroller of the Treasury for fiscal years 2004 through 2017 shows that one auditor for Blount County Tennessee has participated in all 14 years of audits and another has participated in the audits 13 out of 14 years; and,

WHEREAS, Blount County, Tennessee has received audits with no findings for fiscal years 2015, 2016 and 2017; and,

WHEREAS, during fiscal years 2015, 2016 and 2017 three of the four auditors conducting these audits participated all three years and the fourth auditor participated in two of these audits; and,

WHEREAS, after three years new auditors may bring a new perspective as familiarity between auditors and those being audited is not in the best interest of the county's taxpayers; and,

WHEREAS, the 109th Tennessee General Assembly did make the performance evaluations of Tennessee Comptroller of the Treasury employees confidential with Public Chapter 0169; and,

WHEREAS, keeping job performance evaluations from public view makes it difficult for the citizenry to be assured that auditors are performing well; and,

WHEREAS, Blount County, Tennessee government should lead by example; and,

WHEREAS, leading by example would require that Blount County government also have different auditors; so,

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Blount County,

Tennessee assembled this 19th day of April 2018:

1. That the Director of Local Government Audits, James R. Arnette and Tennessee Comptroller of the Treasury, Justin P. Wilson are hereby asked to assign new auditors to the Blount County, Tennessee government audit for fiscal year 2018.

2. That at least one new auditor be assigned to Blount County government annually thereafter, that no auditor participate in more than three consecutive audits and after performing three consecutive audits that no auditor participate in Blount County government audits for at least two years before being assigned to again audit Blount County government.

BE IT FURTHER RESOLVED that if the Tennessee Comptroller of the Treasury does not assign new auditors to the fiscal year 2018 audit that Blount County, Tennessee will look at utilizing a private auditing firm.

BE IT FURTHER RESOLVED that a copy of this resolution shall be mailed to Comptroller Justin P. Wilson, Director James R. Arnette, State Representative Jerome Moon, State Representative Bob Ramsey, State Senator Art Swann, Tennessee Speaker of the House Beth Harwell and Tennessee Speaker of the Senate Randy McNally.

CERTIFICATION OF ACTION:

ATTEST:

Commission Chairman

County Clerk

Approved: ____

Vetoed: ____

County Mayor

Date