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Opinion No. 14-01

Authority of County Commission to Initiate an Audit of a Department of a County School Board

QUESTION

Does Tennessee law provide a county commission with authority to authorize, through a resolution, an independent or special audit of a department or division of a county school board?[1]

OPINION

Yes.

ANALYSIS

Tennessee Code Ann. § 49-2-101, which sets forth the duties of the county legislative body as they pertain to local education, provides in relevant part:

> The duties of the county legislative body shall be to:
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> . . . .
>
> (3) require its finance committee to examine the accounts of the county board of education quarterly, or at any other time it may appear that the county board is misusing any of the public school funds, or exceeding the budget adopted by the county legislative body; or it may appoint a competent auditor to make the examination, the cost of the examination to be paid out of county funds;
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> . . . .

Tennessee Code Ann. § 49-2-101(3) thus provides authority for an audit of the county board of education by the county legislative body on a quarterly basis, as well as at any time misfeasance or misuse of public funds is suspected. Further, the audit may be performed by the

[1] This opinion does not address any local laws or charter provisions that may apply to a county commission's powers to initiate an audit of a county school board because such local laws vary from jurisdiction to jurisdiction. Questions regarding the applicability of local laws, ordinances, charter provisions, etc., are best addressed to counsel representing the local governmental entity whose authority is at issue.

finance committee of the county legislative body, or the county legislative body may appoint a "competent auditor" to perform the examination.

Tennessee Code Ann. § 49-2-101(3) establishes the authority to audit the accounts of the entire county school board. Consequently, it appears manifest that this statute also confers upon the county legislative body the authority to direct that an audit of a single department or division within the county school board be performed.

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