

# *State of Tennessee*

## **PUBLIC CHAPTER NO. 383**

**SENATE BILL NO. 315**

**By Gresham, Roberts**

Substituted for: House Bill No. 136

By Mark White, Ragan

AN ACT to amend Tennessee Code Annotated, Title 9, Chapter 3, Part 4, relative to audit findings.

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

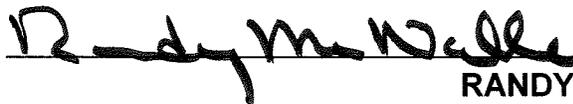
SECTION 1. Tennessee Code Annotated, Title 9, Chapter 3, Part 4, is amended by adding the following language as a new, appropriately designated section:

Each local government with one (1) or more audit findings in its annual audit shall submit a corrective action plan to the comptroller of the treasury or the comptroller's designee in a manner as prescribed by the comptroller or the comptroller's designee that addresses the actions taken or to be taken in response to each audit finding received in the annual audit. The corrective action plan must provide the name or names of the contact person or persons responsible for the corrective action, the corrective action taken or planned, and the anticipated completion date. If the local government does not agree with an audit finding, or believes corrective action is not required, the corrective action plan must state the reasons and justifications for that disagreement or belief.

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

SENATE BILL NO. 315

PASSED: May 4, 2017

  
RANDY McNALLY  
SPEAKER OF THE SENATE

  
BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 18<sup>th</sup> day of May 2017

  
BILL HASLAM, GOVERNOR