



# County Technical Assistance Service

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## Prior Budgets and Audits

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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## Table of Contents

Prior Budgets and Audits .....	3
--------------------------------	---

## Prior Budgets and Audits

**Reference Number:** CTAS-1775

The prior year's budgets and audits should be reviewed to establish a baseline of where your county has been; to gain a better understanding of what changes have taken place over the years; and what direction it would appear your county is going. Some budget preparers include additional information about the county debt service funds, and debt and capital management within the annual budgets.

**Recommended Practice:** Review prior year budgets and audits

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