



Chester County Courthouse

County Spotlight: *Chester*

Population: 15,540
County Seat: *Henderson*

Did you know...?

Vocalist and performer Eddy Arnold, a native of Henderson, titled his autobiography It's A Long Way From Chester County.

Established in 1879, Chester County was the last of Tennessee's 95 counties to be formed.

**For more information, visit:
<http://www.tnhistoryforkids.org>
<http://en.wikipedia.org>*

Comptroller's Office Provides 10 Steps to ARRA Compliance

The Tennessee Comptroller of the Treasury, Division of County Audit, recently issued new guidance pertaining to the American Recovery and Reinvestment Act (ARRA). Whether your county is in the process of applying for or has already applied for an ARRA grant, the checklist should help ensure compliance with the legal, mandatory policy, and audit requirements in Tennessee. CTAS suggests that you print this list and place a check mark by each procedure as it is completed.

ARRA Compliance Checklist:

- 1.** Read the grant requirements or grant agreement closely. In Tennessee, the grant agreement will require compliance with ARRA and the Office of Tennessee Recovery Act Management (TRAM) Directives. Determine the Catalog of Federal Domestic Assistance (CFDA) number and the exact title of the ARRA grant.
- 2.** Read the TRAM Directives. (Navigate to the [Comptroller's website](#). Follow the ARRA link to County Audit ARRA and the TRAM Directives.)
- 3.** Your county should already have a Data Universal Numbering System (DUNS) number. Obtain the County's DUNS Number. This number will be important during the reporting process. The county can apply for a DUNS number at http://www.dnb.com/US/duns_update/.
- 4.** Designate a senior accountable official for Recovery Act activities. (TRAM Directive No. 1.) This person should be someone in a position of responsibility such as the county mayor, finance director, or director of schools. Grants should not be applied for without the knowledge and supervision of this person.
- 5.** Determine how ARRA funds (revenues and expenditures) will be accounted for separately in the County's accounting records (TRAM Directive No. 2.). The Uniform Chart of Accounts has been revised to facilitate separate accounting and reporting. (Navigate to Website D. Follow the ARRA link to County Audit ARRA and the Revisions to the County Uniform Chart of Accounts.)
- 6.** Implement required internal controls (TRAM Directives 5 & 6) by following the Division of County Audit's internal control implementation guidance. (Navigate to the [Comptroller's website](#). Follow the ARRA link to County Audit ARRA and the Internal Control Procedures.) CTAS has examples of written internal control procedures. Contact your CTAS field representative for more information.

American Recovery and Reinvestment Act (ARRA)

Ten Steps to Compliance for Tennessee Counties (cont'd)

□ 7. Perform a Risk Assessment for each ARRA grant. Follow the Division of County Audit's guidance. (Navigate to the [Comptroller's website](#). Follow the ARRA link to County Audit ARRA and the Risk Assessment Procedures.) CTAS also has suggested risk assessment procedures. Contact your CTAS field representative for more information.

□ 8. Prepare an action plan (TRAM Directive No. 9). An action plan template that complies with all TRAM requirements can be found on the County Audit website. The template has been prepared as a Word Document. Simply download the template, answer the questions, and this step is complete. (Navigate to the [Comptroller's website](#). Follow the ARRA link to County Audit ARRA and the Action Plan.)

□ 9. Develop a method to track the number of jobs created or retained as a direct result of receiving and expending an ARRA grant. The number should be calculated on a full-time equivalent basis. The calculation will be required when jobs were created or retained as a direct result of receiving and expending an ARRA grant in the following three instances: (1) The county created or retained the jobs within the government; (2) The county made single payments of \$25,000 or more to a construction contractor who created or retained jobs; or (3) The county passed a grant on to a sub-recipient who created or retained jobs. The calculation will not be required if the county only purchased equipment or supplies from vendors (i.e. indirect jobs) with the ARRA grant. In addition, if the grant is being used for a public building project, the provisions of the Buy American Act apply. Contact the State or Federal Grantor Agency for more information about the Buy American provisions of ARRA.

□ 10. Section 1512 of ARRA requires reports to be filed with the Federal Government. A report must be filed for each ARRA grant. State agencies that provide pass-through grants to county governments will provide reporting guidance. However, if you receive a grant directly from the federal government, you need to proceed immediately to [Federalreporting.gov](#) to register as a reporting government. This registration process may take several days. After the registration process is complete, familiarize yourself with the required

reporting data by logging onto the [Federalreporting.gov](#) website. Begin to gather the required information. Reporting will not be an easy process. Before the report is submitted to the federal government, ensure that the report agrees with the county's accounting records. The first report is due for the quarter ended September 30, 2009 and the reporting deadline is October 10, 2009. The county will need to report cumulative

revenue and expenditure data by the 10th day of the month following the end of each calendar quarter for the duration of the grant.

Disclaimer:

Compliance with ARRA is the responsibility of each county's management. This checklist was intended to provide general implementation guidance for county governments in Tennessee. The checklist procedures are indicative of the types of information that will be examined by the Division of County Audit during its annual audits. The checklist should not be considered an all inclusive list nor should it be used as a substitute for reading OMB guidance that is more detailed. The checklist was not designed to guarantee compliance with ARRA or with requirements of other external monitoring or audit organizations (e.g. Offices of Inspector General).

The following websites are of importance with regard to ARRA compliance:

- Federal ARRA Information Website: [www.recovery.gov](#)
- Website where all ARRA grant revenues and expenditures are reported by grant recipients: [www.federalreporting.gov](#)
- ARRA General Information website for the State of Tennessee: [www.tnrecovery.gov/](#)
- Tennessee Comptroller's general information and ARRA website: [www.tn.gov/comptroller/](#)

CTAS Training

Five Essentials of Leadership – You are a leader! But what does that mean? You can find countless books, articles, guides and advisors to tell you how to do your job. They will all point to various aspects of leadership. Follow too much or too many, and confusion is bound to set in. This workshop will help you cut through the volume and complexity of leadership and work within your own personality, skills and background to maximize your potential. It aims to deliver practical take-home skills while being fun and enlightening. The material is simple, direct and applicable to everyone – whether or not they supervise others. Participants of the County Officials Certificate Training Program (COCTP) will receive four hours of category B or recertification credit for attending this class. Click [here](#) to register online.

Giving Employee Feedback – This workshop is worth four hours of COCTP Category B or recertification credit and will cover the importance of giving specific performance feedback to employees using a simple and practical, yet powerful feedback tool. Click [here](#) to register online.

Grant Writing Workshop – The Tennessee Department of Economic and Community Development, Research and Planning Division and Grant Writing USA will present a two-day grant writing workshop in Nashville, October 22-23, 2009. Beginning and experienced grant writers from city, county and state agencies are encouraged to attend.

County offices will be offered a special tuition rate of \$395 which includes a class workbook and an accompanying resource CD. The resource CD contains more than 200 sample grant proposals and is filled with valuable tips and tools to ensure your grant writing success. Seating is limited; online reservations are necessary. Please use code “CTAS” to receive this \$30 discount at registration. Tuition payment is not required at the time of enrollment. For more information please call 800-814-8191 or click [here](#). To receive COCTP recertification credit for attendance, complete the [recertification form](#) and return to CTAS.

Mark Your Calendars!

The Tennessee County Services Association (TCSA) Annual Fall Conference will be held at the Marriott Chattanooga at the Convention Center on October 7-9. To register and view the complete conference agenda, visit the TCSA website: www.tncounties.org.



Regional OSHA Training Continues with Putnam County

On September 29th and 30th, CTAS and the UT Center for Industrial Services (CIS) will continue a free training program on Occupational Safety and Health Association (OSHA) regulations and safety procedures for highway officials. The 10 hour course will take place in Putnam County and will include an introduction to OSHA; OSHA/General Duty Clause; inspections, citations, and penalties; walking and working surfaces; means of egress and fire protection; and electrical safety. In addition to providing classroom training, CIS Safety Consultant Bryan Lane will take the officials through the highway shop area and point out possible safety hazards and/or safety improvements. For further details and registration information, double-click the icon .

Other Upcoming OSHA Workshops

Oct. 19-20
Knox County

Nov. 4-5
Greene County

Nov. 9-10
Williamson County

Additional information for these classes is forthcoming.

New Firefighter Training Requirements

While law enforcement and emergency medical personnel have long had minimum (and continuing) education requirements, fire service personnel have operated without any requirements to train. Public Chapter 512 now addresses this issue and creates a minimum training requirement for all new firefighters. While some counties were exempted from this requirement, even these counties might want to consider providing some entry level training. The following publication from the Municipal Technical Advisory Service (MTAS) explains the new law and the applicability to all cities and counties throughout the state: [MTAS Firefighter Minimum Training Spotlight](#)

Have comments or suggestions for this newsletter?
Contact Claire Marsalis at claire.marsalis@tennessee.edu.

CALENDAR OF EVENTS

Sept. 22	Five Essentials of Leadership Workshop, Knoxville
Sept. 23	Five Essentials of Leadership Workshop, Johnson City
Sept. 29	Five Essentials of Leadership Workshop, Franklin
Sept. 29-30	OSHA Training, Cookeville
Oct. 7-9	TCSA Annual Fall Conference, Chattanooga
Oct. 14	Giving Employee Feedback Workshop, Jackson
Oct. 14	Sheriff's Association Meeting, Nashville
Oct. 15	Giving Employee Feedback Workshop, Franklin
Oct. 19-20	OSHA Training, Knoxville
Oct. 20	Giving Employee Feedback Workshop, Knoxville
Oct. 22-23	Assoc. of TN Valley Governments (AVTG) Annual Membership Meeting, Gatlinburg
Oct. 22-23	Grant Writing Workshop, Nashville

*For more detailed event information, [click here](#).

Index of Acts Available on CTAS Website

The 2009 edition of the CTAS Index of Acts Related to County Government is on the [Legislative Information page](#) of the CTAS website. This publication contains summaries of the public and private acts affecting county government that were passed by the General Assembly this year. These summaries are intended to give county officials notice of changes in the laws affecting their offices. Prior to taking action based on these new laws, the actual text of the law should be reviewed. The full text of all of the new laws can be found on the website of the Tennessee Secretary of State listed by public chapter number. (<http://tennessee.gov/sos/acts>).

County Officials E-News is a monthly newsletter provided by the University of Tennessee County Technical Assistance Service in an effort to promote better county government through direct assistance to county officials and their associations.

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