



Designating a Responsible Official

Dear Reader:

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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 municipal 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 MTAS website material.

Sincerely,

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Reference Number: MTAS-630

We recommend that the office of the chief fiscal officer be responsible for the CAAS because this office keeps general ledger control accounts and many of the source documents used to process and file property information. The chief fiscal officer, or deputy, acting as property accounting officer, should control the identification of equipment, detailed records, physical inventory planning, entries in the books of account and report preparation. Centralizing this responsibility results in a more efficient and accurate system than maintaining it in individual departments. The official assigned to establish the CAAS will need the cooperation and assistance of all department heads during system establishment, annual inventories, and on other occasions.

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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