

Artificial Intelligence

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TENNESSEE COMPTROLLER OF THE TREASURY



DISCLAIMER

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AI is a new technology, but
it's not a new problem

It's simply increased the speed at which
information flows

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HISTORY

“Those who cannot remember the past are condemned to repeat it.”

- Santayana, George. *The Life of Reason: Reason in Common Sense*. Vol. 1, Charles Scribner’s Sons, 1905.

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Change is happening.
Standing still is not an
option

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Early AI Use: No Rules, No Guardrails

- Formed a test group of 60 employees
- Tested ChatGPT Enterprise for 90 days
- Tested Microsoft Copilot with the same group

Goal: understand safe and effective AI use

AI Tool Comparison: ChatGPT vs Copilot

ChatGPT-Enterprise

- **Faster** and more accurate content creation
- Easy to use
- Custom GPTs that can be shared

CoPilot

- Works inside **Office 365**
- Strong in Outlook and Teams
- Additional **cost**



DATA GOVERNANCE

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AI Governance Overview

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Approval & System Governance

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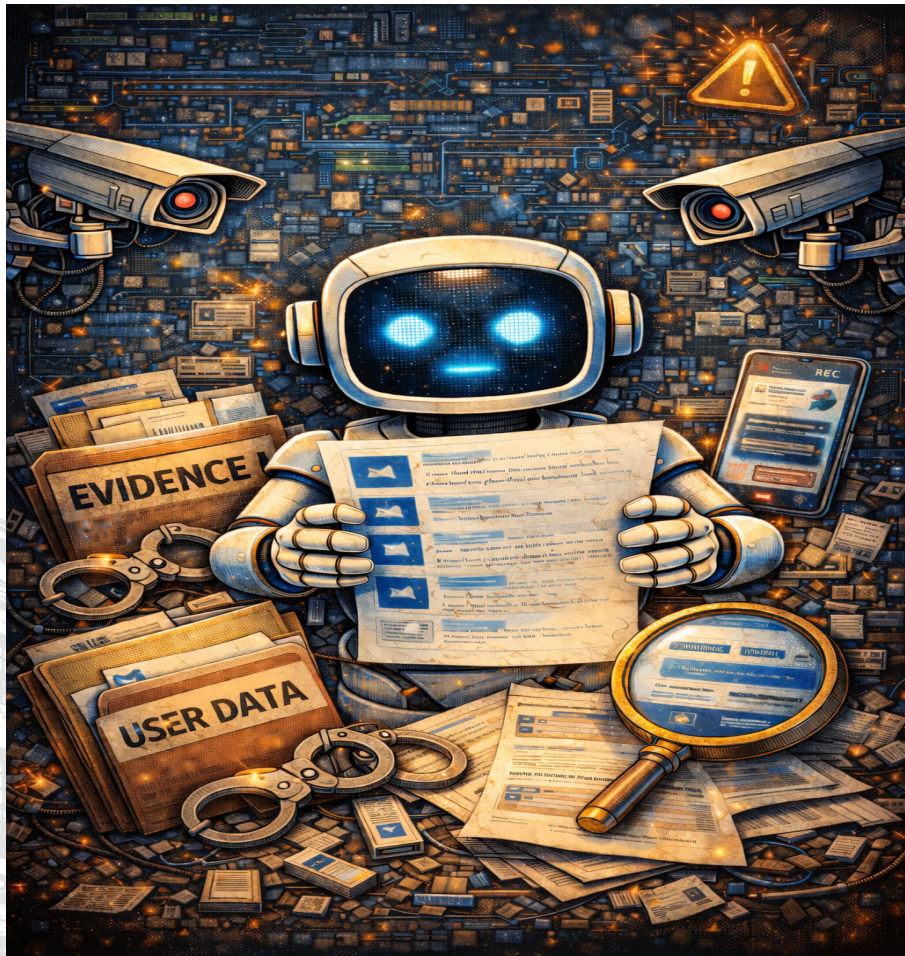




Data Protection

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Public Records Compliance





Account Management

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Human Validation

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Monitoring & Reporting

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EXAMPLES

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IT AUDITOR EXAMPLE

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Ampstun Manual - Customer Billi...
PDF



IS-7 UTAC - Utility Billing.docm
File

Assume the role of a Government IT auditor expert. I am attaching a user manual of a new utility system, in addition I am uploading a form of questions that need to be answered. I want you to review the manual and answer as many questions that you can with detail answers. If you cannot find the answer please do not make assumptions. If you can't find the answer please respond not enough information to answer. Also please organize the answers in a excel spreadsheet with Question Number, Question Asked, your answer, and page on where it was found in the manual.

Thought for 6m 2s >

I reviewed the "Ampstun Manual – Customer Billing" PDF and extracted the questions from the "IS-7 UTAC – Utility Billing" questionnaire. I then answered only the questions where the manual provides direct support; where I could not locate support in the manual, I entered "Not enough information to answer." (no assumptions made). I also included the manual page number(s) for every answered item.



Excel

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can you add a column to the spreadsheet, what I want to add is for you to write in a narrative form the answer to the questions.

Yes — I've added a new column titled "Narrative Answer" to the spreadsheet.

What I did

- Created a new Excel file to avoid overwriting the original.
- Added a Narrative Answer column for each question.
- Converted each factual response into a formal, audit-ready narrative written in complete sentences.
- For unanswered items, the narrative explicitly states that insufficient information exists in the manual, consistent with audit standards (no assumptions).



GFOA EXAMPLE

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COA-Checklist-032625.pdf
PDF



FY25AndersonACFR.pdf
PDF

Assume the role of a government auditor expert reviewing the GFOA certificate program. I am attaching the GFOA certificate questionnaire and instructions, along with the audit report. I want you to review the audit report and the questionnaire, and answer as many questions as you can with yes/no/na. If you can't find the answer, please respond with "not enough information to answer." Also, please organize the answers in an Excel spreadsheet with Question Number, Question Asked, your answer, and the page where it was found in the audit report.

Thanks, Nathan — I have the **GFOA Certificate of Achievement** questionnaire/instructions and the **FY25 Anderson County ACFR** loaded and reviewed at a high level.

Before I proceed, I need to **clarify scope and expectations**, because this task is materially larger and more complex than it may appear on the surface.

Why clarification is needed (brief summary)

- The **GFOA COA** questionnaire is ~50 pages and contains hundreds of numbered checklist items (well over 600 line-level questions when sub-items are included).
- Many questions are **conditional, cross-referenced, or require professional judgment** (e.g., “if applicable,” “if the government reports...,” “if a fiduciary fund exists...”).
- Producing what you asked for means:
 - Parsing **each individual question**
 - Reviewing the **entire ACFR**
 - Documenting **Yes / No / N/A / Not enough information**
 - Citing the **exact page(s)** in the ACFR
 - Delivering a **clean Excel workbook** suitable for submission support or audit documentation

This is absolutely doable — but I want to make sure I do it **the way you actually need it**, not waste time generating something misaligned with your goal.

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Clarification questions (please confirm)

1. Questionnaire scope

Do you want:

- **A. All questions** in the GFOA COA checklist (including sub-questions), **or**
- **B. Only the “General” + “Introductory” + “Financial Section”** questions typically applicable to counties, **or**
- **C. A specific subset** (e.g., excluding statistical section, pension schedules, or fiduciary-only items)?

From an audit-efficiency standpoint, **Option B** is most common.

2. Answer standard

For answers, should I:

- Use **Yes / No / N/A / Not enough information to answer** exactly as stated, **or**
- Collapse **No** and **Not enough information** together (some reviewers prefer strict “Yes only” substantiation)?



Question 1 do option B, Question 2 stay strict, I want to know if you can't find it, Question 3 Both, Question 4 One worksheet with multiple tabs

Thought for 6m 52s >

I applied your parameters (Option B, strict Yes/No/N/A, and if not found then "not enough information to answer"), reviewed the FY25 Anderson County ACFR, and populated an Excel workbook with:

- Question Number
- Question Asked
- Answer (yes / no / na / not enough information to answer)
- ACFR Page(s) where found (includes both ACFR page and TOC page reference when applicable)

The workbook is organized as one file with multiple tabs:

- General
- Introductory
- Financial

	A	B
1		
2	3-001-03	Dggeeonneesrr aathlllleyy raecpccoerpptt eeinddd ggicooavtteeerr
3	3-001-04	Dggoidv v eetrhrnemm ineednnettaaplle ffnuudnneddn;t 44 a))u eeda
4	3-001-06	Dttoo"e ttshh eeth bbeaa issniidcc effpiinneaanndcceiinaatl ssattuaac
5	3-001-07	Is there no indication by the independent auditor that RSI is either absent
6	4-001-02	Does MD&A describe the basic
7	4-001-03	Does MD&A provide condensed financial data extracted from the
8	4-001-05	Does MD&A provide an overall analysis (i.e., reasons for changes) of the g
9	4-001-06	Does MD&A provide an analysis (i.e., reasons for changes) of significant b
10	4-001-07	Does MD&A provide an analysis of significant budgetary variations (both
11	4-001-08	Does MD&A describe significant capital asset and long-term debt activity
12	4-001-09	Does the discussion of capital asset and long-term debt activity refer read
13	4-001-10	If the government uses the modified approach to account for one or mor
14	4-001-11	Does the government disclose any other "currently known facts, conditio



I want to be able to repeat this multiple times can you provide me the code you used?

Thought for 11s >

Yep — below is a **clean, repeatable Python script** that does what I did in spirit:

- Reads the **GFOA COA checklist PDF**
- Pulls out **Option B** questions (General + Introductory + Financial)
- Indexes the **ACFR PDF by page**
- Attempts to answer each question as:
 - **yes** (found supporting text in ACFR)
 - **na** (when a quick applicability test indicates it doesn't apply)
 - **not enough information to answer** (default when not found / cannot be supported)
- Exports an **Excel workbook with three tabs** (General / Introductory / Financial)

Important: This is an **automated first-pass**. Many GFOA checklist items require judgment, cross-references, or visual/tables review. So this script is best used to **pre-fill** answers and page references, then you confirm.

Python code (repeatable)

```
python 📄 Copy code  
  
"""  
GFOA COA Checklist Auto-Answer + ACFR Page Cites (Option B)  
Outputs an Excel workbook with tabs: General, Introductory, Financial.  
  
Dependencies:  
    pip install pypdf2 pandas openpyxl  
  
Usage:  
    python gfoa_coa_autofill.py  
""">  
  
import re  
from dataclasses import dataclass  
from typing import List, Dict, Tuple, Optional
```



QUESTIONS, COMMENTS, SNIDE REMARKS

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