



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

**SAM DAVIS MEMORIAL ASSOCIATION,
BOARD OF TRUSTEES**

Performance Audit Report

August 2018

Justin P. Wilson, Comptroller



Division of State Audit

DEBORAH V. LOVELESS, CPA, CGFM, CGMA
Director

KANDI THOMAS, CPA, CFE, CGFM, CGMA
Assistant Director

DENA W. WINNINGHAM, CGFM
Audit Manager

Catherine B. Balthrop, CPA
In-Charge Auditor

Melissa Boaz, CPA, CFE, CGFM, CGMA
Connie Calloway, CGFM
Staff Auditors

Amy Brack
Editor

Amanda Adams
Assistant Editor

Comptroller of the Treasury, Division of State Audit
Cordell Hull Building
425 Fifth Avenue North
Nashville, TN 37243
(615) 401-7897

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Chief of Staff

August 6, 2018

The Honorable Randy McNally
Speaker of the Senate
The Honorable Beth Harwell
Speaker of the House of Representatives
The Honorable Mike Bell, Chair
Senate Committee on Government Operations
The Honorable Jeremy Faison, Chair
House Committee on Government Operations
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Ms. Barbara Vincion, President
Sam Davis Memorial Association, Board of Trustees
944 E. Northfield Blvd.
Murfreesboro, Tennessee 37130

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Sam Davis Memorial Association's Board of Trustees for the period July 1, 2015, through June 5, 2018. This audit was conducted pursuant to the requirements of the Tennessee Governmental Entity Review Law, Section 4-29-111, *Tennessee Code Annotated*.

Our audit disclosed certain findings, which are detailed in the Audit Conclusions section of this report. Management of the Board of Trustees has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

This report is intended to aid the Joint Government Operations Committee in its review to determine whether the board should be continued, restructured, or terminated.

Sincerely,

A handwritten signature in black ink that reads "Deborah V. Loveless".

Deborah V. Loveless, CPA
Director

DVL/dww
18/016a



**Division of State Audit
Sam Davis Memorial Association,
Board of Trustees
Performance Audit
August 2018**

Our mission is to make government work better.

AUDIT HIGHLIGHTS

We have audited the Sam Davis Memorial Association's Board of Trustees for the period July 1, 2015, through June 5, 2018. Our audit scope included a review of internal controls and compliance with laws, regulations, policies, and procedures in the following areas:

- trustee board meetings,
- trustee board oversight,
- trustee conflict-of-interest disclosures, and
- trustee member appointments.

Scheduled Termination Date:

June 30, 2019

KEY CONCLUSIONS

Findings

- The Board of Trustees did not comply with the Tennessee Open Meetings Act, failing to provide public notice of meetings and keep adequate meeting records (page 7).
- Without bylaws, formal meeting minutes, and a written agreement, the Board of Trustees was unable to demonstrate how it fulfilled its oversight responsibilities for the Sam Davis Memorial Association (page 8).
- The Board of Trustees does not have a conflict-of-interest disclosure policy and has not ensured that potential conflicts of interest have been addressed or prevented (page 9).

Observation

The following topic is included in this report because of its effect on the operations of the Sam Davis Memorial Association, its Board of Trustees, and the citizens of Tennessee: The Board of Trustees should strive to diversify its membership (page 10).

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INTRODUCTION

AUDIT AUTHORITY

This performance audit of the Sam Davis Memorial Association’s Board of Trustees was conducted pursuant to the Tennessee Governmental Entity Review Law, Title 4, Chapter 29, *Tennessee Code Annotated*. Under Section 4-29-240, the Board of Trustees is scheduled to terminate June 30, 2019. The Comptroller of the Treasury is authorized under Section 4-29-111 to conduct a limited program review audit of the board and to report to the Joint Government Operations Committee of the General Assembly. This audit is intended to aid the committee in determining whether the board should be continued, restructured, or terminated.

BACKGROUND

History

Sam Davis Home

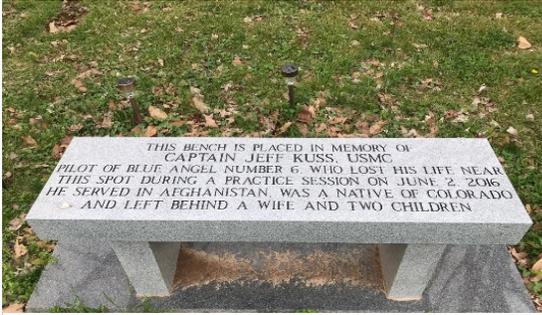


Source: Auditor photo.

The Sam Davis home and property is located in Rutherford County, Tennessee. It was the home of Sam Davis, the “boy hero of the Confederacy,” who chose death rather than reveal the source of the information he was carrying when the Union Army captured him in November 1863. Davis, who was 21 years old, was hanged in Giles County, Tennessee, a few days after his capture.

The State of Tennessee purchased the home and property from the Davis family in 1927. In 1930, a group of individuals formed the private nonprofit Sam Davis Memorial Association (SDMA) with the intent to acquire the home and property from the state and to preserve the property as a memorial to Sam Davis. In 1931, the state conveyed the property in trust and established the Board of Trustees.

Memorial Bench



Source: Auditor photo.

On June 2, 2016, a U.S. Navy Blue Angels jet crashed and exploded behind the home during a practice session for the Great Tennessee Air Show. The pilot lost his life in the crash. The home was closed for nearly a month while navy personnel investigated the crash and cleaned up the site. The navy paid all cleanup costs, including minor smoke damage to the historic home, and it will pay for loss of income from tours, rentals, and guests, as well as a claim for minor damage to the museum. Members of SDMA’s Board of Directors personally donated funds for a memorial bench, which was placed near the crash site to honor the pilot.

Legislation

The Tennessee General Assembly transferred the home and property in trust to the Sam Davis Memorial Association in 1931, pursuant to Chapter 92, Public Acts of 1931 and Section 4-13-301(a), *Tennessee Code Annotated*. The object of the trust is to “permit and encourage the SDMA to improve and beautify the Sam Davis home and other houses and grounds, in such a manner as it may deem best, and to keep them in [a] high state of improvement and beauty,” according to Section 4-13-302, *Tennessee Code Annotated*.

Under the same legislation, the General Assembly created a nine-member Board of Trustees of the SDMA, whose members are appointed by the Governor based upon SDMA recommendations, according to Section 4-13-301(b), *Tennessee Code Annotated*. The trustees hold office for four years, with any vacancies filled by the Governor upon SDMA recommendation, as required by Section 4-13-304, *Tennessee Code Annotated*. (See **Appendix 1** for a list of current trustees.)

Section 4-13-306, *Tennessee Code Annotated*, states that although the home and property are not owned by the state, they would revert to the state if SDMA fails, neglects, or refuses to improve the property and to keep it in a high state of beauty. Additionally, the state may revoke the trust at will, according to Section 4-13-307, *Tennessee Code Annotated*.

Section 4-13-305, *Tennessee Code Annotated*, allows for an annual appropriation of \$1,800 to the home for maintenance or upkeep or both.

Chapter 782, Public Acts of 2018, signed by Governor Bill Haslam on April 19, 2018, authorized the removal of approximately four acres of land from the trust. SDMA plans to sell this property to raise funds for preservation efforts. Before selling the land, SDMA must obtain a waiver from the Tennessee Historical Commission under the provisions of the Tennessee Heritage Protection Act.

Sam Davis Memorial Association Board of Trustees
Organizational Chart

Board of Trustees (nine members)*



Sam Davis Memorial Association

*Recommendations for board members come from the Sam Davis Memorial Association.

AUDIT SCOPE

We have audited the Sam Davis Memorial Association’s Board of Trustees for the period July 1, 2015, through June 5, 2018. We planned our audit scope to include a review of internal controls and compliance with laws, regulations, policies, and procedures in the following areas:

- trustee board meetings,
- trustee board oversight,
- trustee conflict-of-interest disclosures, and
- trustee member appointments.

The Board of Trustees is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, policies, and procedures. However, due to the absence of bylaws, formal meeting records, and a written agreement with a third party, we were limited in our audit procedures and had to rely on testimonial evidence, informal notes, and third-party records.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDIT CONCLUSIONS

Structure and Responsibilities

BOARD OF TRUSTEES

The Sam Davis Memorial Association’s Board of Trustees was created by the General Assembly in Section 4-13-301, *Tennessee Code Annotated*, to “permit and encourage” the Sam Davis Memorial Association (SDMA) in its mission to keep the Sam Davis home and property in a state of “improvement and beauty.” The state conveyed the property in trust to SDMA for the home and surrounding historical land. In its relationship with SDMA, the Board of Trustees is to “enforce such bylaws as may be necessary” to fulfill the purpose of the trust.

From the nine-member board, trustees are required to elect a president and secretary; however, there is no statutory requirement for how often the board should meet. When the board does meet, five members are needed for a quorum.

The board does not receive any direct state appropriations; however, Section 4-13-305, *Tennessee Code Annotated*, allows for an annual appropriation in the amount of \$1,800 to SDMA for the maintenance and upkeep of the Sam Davis home, if approved by the president of the board.

As of July 16, 2018, the board had one vacancy due to the secretary's resignation. The board's president during the scope of the audit stepped down due to an expired term, and a new president was appointed.

SAM DAVIS MEMORIAL ASSOCIATION (PRIVATE NONPROFIT)

The Sam Davis Memorial Association¹ was not created by the General Assembly, nor are its activities covered by Section 4-29-111, *Tennessee Code Annotated*, known as the Tennessee Governmental Entity Review Law. Therefore, **this performance audit does not cover the activities of the Sam Davis Memorial Association.**

The Sam Davis Memorial Association (SDMA) was formed with the intent to acquire the Sam Davis home and property from the state and to preserve it as a memorial to Sam Davis. SDMA's mission statement is as follows:

The Sam Davis Memorial Association (SDMA) preserves the Sam Davis Home to keep alive the story of Sam Davis, his family, and the people who labored on this Middle Tennessee farm before, during, and after the Civil War. Through museum exhibits, the historic home, preserved farm land, and quality education programs, the SDMA imparts to its visitors the importance of learning about their past and its relevance to their present.

According to SDMA bylaws, SDMA has established a 24-member Board of Directors, with each member elected to 3-year terms. The Board of Directors' nominating committee recommends the directors, who are voted on at SDMA's annual meeting. The board also established an executive committee, which consists of five officers. The board meets bi-monthly and is responsible for the general management of both the property and SDMA. SDMA's staff consists of an executive director and three full-time employees, as well as one part-time tour guide.

As required by statute, the Governor appoints members to the Board of Trustees, based on recommendations of the SDMA.

Audit Results

1. Audit Objective: Did the Board of Trustees adhere to the Tennessee Open Meetings Act and maintain adequate records of its meetings?

Conclusion: No, the board has not complied with the Tennessee Open Meetings Act or maintained adequate records of meetings (see **Finding 1**).

¹ The association receives an annual grant of approximately \$15,000 from the Tennessee Historical Commission for maintenance of the property.

2. Audit Objective: Did the Board of Trustees request the annual appropriation amount as described in statute?

Conclusion: No, it does not appear that the board sought or that SDMA received the appropriation (see [Matter for Legislative Consideration](#)).

3. Audit Objective: Did the Board of Trustees fulfill its obligations under the law to permit and encourage the Sam Davis Memorial Association to maintain the historical Sam Davis home and property?

Conclusion: Due to the absence of board bylaws, formal meeting minutes, and a formal agreement with SDMA, we were unable to determine if the board fulfilled its obligations as trustees for the property conveyed in trust to SDMA (see [Finding 2](#)).

4. Audit Objective: Did the Board of Trustees establish a conflict-of-interest policy and appropriate disclosure of potential conflicts?

Conclusion: No, the board did not establish a conflict-of-interest policy with appropriate disclosure of potential conflicts (see [Finding 3](#)).

5. Audit Objective: Was the Board of Trustees properly organized as required by law?

Conclusion: Yes, during the audit scope the board was composed of 9 members who are at least 18 years old and are recommended by SDMA and appointed by the Governor. However, the board should consider diversifying its membership (see [Observation 1](#)).

Methodology to Achieve Objectives

To gain an understanding of the function of the Board of Trustees and its responsibilities to SDMA, we reviewed available Board of Trustees meeting notes. We also requested SDMA's formal meeting minutes for the period July 1, 2015, through June 5, 2018. We obtained and reviewed SDMA's bylaws, as well as documentation related to master plans² for the home and upkeep and maintenance of the site. We obtained and reviewed disbursements made by the State of Tennessee to SDMA. We interviewed trustees, the president of SDMA's Board of Directors, and the home's executive director. We obtained trustee appointment information from the president of the Board of Trustees and from the Governor's Office. We reviewed historical documents related to SDMA, such as the original charter, bylaws, and meeting minutes, at the Tennessee State Library and Archives. We met with the Board of Trustees and attended a meeting of SDMA's Board of Directors on March 8, 2018.

² The Master Development Plan for the home and property was created in December 1997 by a group of preservation consultants.

Finding 1 – The Board of Trustees did not comply with the Tennessee Open Meetings Act, failing to provide public notice of meetings and keep adequate meeting records

The Tennessee Open Meetings Act, Section 8-44-102 et seq., *Tennessee Code Annotated*, requires governing bodies to give adequate public notice of meetings and to fully record meeting minutes that include people present and actions taken. The minutes are to be made available for public inspection. The Sam Davis Memorial Association’s Board of Trustees’ meetings fall under the definition of a “governing body for which a quorum is required to make a decision.” Statute governing the Board of Trustees requires it to have a quorum of five members.

No member of the board took meeting minutes that recorded member attendance, actions taken, or whether a quorum was present. When we requested the meeting minutes from the board president, we were provided informal notes taken by the president. The notes contained dates, occasionally listed trustees in attendance, and included a few phrases about issues discussed. These informal notes mentioned the election of a secretary, as permitted by statute, whose duties would typically include taking meeting minutes and furnishing them to the board members.

Based on our interviews, we found that the board did not provide the public notice of its meetings. In fact, we found that the board did not meet independently from SDMA during the entire 2015 calendar year and only met twice during both 2016 and 2017. Based on our review of the president’s informal notes, it appears the Board of Trustees has met independently of SDMA’s Board of Directors five times from July 1, 2015, to March 8, 2018.

The Board of Trustees’ lack of records deprives future trustees of any prior board’s business activities and actions and hinders the board’s overall continuity. The board cannot demonstrate that it has provided any oversight for the property conveyed in trust or ensured SDMA is meeting its mission to preserve the Sam Davis historical property.

Recommendation

As a state entity, the Board of Trustees should comply with the Tennessee Open Meetings Act and maintain a complete record of meetings and have the minutes available for public inspection, as required by statute. In addition, the board should provide adequate public notice of its meetings so that interested members of the public may attend its meetings.

Management’s Comment

We concur with the finding. We are now aware that the Board of Trustees must hold public meetings. We have set a date that will be published on our personal Facebook pages and the Facebook page of the Sam Davis Home Memorial Association and their website. The date is Thursday, August 16, 2018, in the Creek House at the Sam Davis Home, in Smyrna, TN, at 6:00 p.m. The first order of business will be the election of a Secretary of the Board to record minutes of the board’s meetings. During this meeting, we will determine a regular date and time for future Board of Trustee meetings and this information will appear on the before-mentioned public sites. These meetings and minutes will confirm and document our leadership role and plans to fulfill our oversight responsibilities for the Sam Davis Memorial Association.

Finding 2 – Without bylaws, formal meeting minutes, and a written agreement, the Board of Trustees was unable to demonstrate how it fulfilled its oversight responsibilities for the Sam Davis Memorial Association

As a result of gaining an understanding of the roles and responsibilities of the Sam Davis Memorial Association’s Board of Trustees, we found that the Board of Trustees’ operations and authority are vague and unclear. The board appears to be serving in a supporting role rather than overseeing the trust to ensure the Sam Davis Memorial Association (SDMA) meets its statutory responsibility to improve and beautify the historical Sam Davis home and property. Specifically, the Board of Trustees does not have its own bylaws and has held few independent meetings (see **Finding 1**), instead choosing to attend SDMA’s Board of Directors meetings.

Operations of the Board of Trustees

The Tennessee General Assembly legislatively created SDMA’s Board of Trustees. Although current statute does not describe in detail the duties of the board, statute does give it authority to enforce bylaws to fulfill the purpose of the trust—the continual improvement, beautification, and maintenance of the property. We asked the board for its bylaws and a description of its operations; however, the board’s president provided us with the bylaws for the private nonprofit Sam Davis Memorial Association. The Board of Trustees has not established separate bylaws governing its own operations.

Additionally, the Board of Trustees has not established a written agreement with SDMA that outlines how SDMA fulfills its duties to improve and beautify the property in trust. Without a written agreement, the Board of Trustees cannot sufficiently judge SDMA’s performance in preserving the Sam Davis historic site and, as a result, cannot inform the state of deficiencies and concerns.

Removal of Land From Trust

In April 2018, the General Assembly passed legislation authorizing the partial revocation of the trust so that land sale proceeds could help fund current preservation efforts. In order for SDMA to pursue the partial revocation of the trust, it must obtain a waiver from the Tennessee Historical Commission. If the waiver is granted, SDMA will gain control of and may sell approximately four acres of the property. It appears the intent of the statute is that SDMA will sell the land and use the proceeds to finance repairs and upkeep of the property remaining in trust. However, the statute does not mandate SDMA to sell the land, nor does it mandate the use of proceeds if sold.

As noted in **Finding 1**, because the Board of Trustees did not keep adequate board meeting records, we were unable to determine whether it considered alternative funding solutions before moving forward with the revocation of the trust and land sale.

Removing a portion of land from the trust is a significant event and is not a common occurrence. Without a clear understanding of its roles and responsibilities, the Board of Trustees

cannot fulfill its statutory obligation to provide proper oversight for the trust, to report on the status of the trust to the state, and to ensure SDMA maintains the historic property as required.

Recommendation

The Board of Trustees must fully understand its roles, responsibilities, and duties to fulfill its purpose under statute. The board should establish its independence from SDMA and should develop its own bylaws, emphasizing long-range oversight for the trust. If true oversight is to be accomplished, the Board of Trustees should meet independently, maintain all records of its activities, and enter into a formal agreement with SDMA to assess the sufficiency of SDMA's site preservation (see [Matter for Legislative Consideration](#)).

Management's Comment

We concur with the finding. We are working on information for the Board of Trustees bylaws. Our goal is to have the bylaws in place by Monday, September 17, 2018. The Board of Trustees bylaws will ensure that our board carries out all of the responsibilities entrusted to the board by the State of Tennessee. We now realize these are long overdue.

Matter for Legislative Consideration

The General Assembly may wish to consider amendments to current law to provide clarity for the Board of Trustees' roles, responsibilities, and duties. The General Assembly may also consider changes to the process of recommending trustees to the board, such as allowing recommendations from parties outside SDMA. Furthermore, since the Board of Trustees has not requested the annual appropriation amount, the General Assembly may wish to eliminate it from statute.

Finding 3 – The Board of Trustees does not have a conflict-of-interest disclosure policy and has not ensured that potential conflicts of interest have been addressed or prevented

Conflicts of interest are an inherent risk that the public service sector has long recognized and tried to mitigate. As an example, the Tennessee Historical Commission, also an uncompensated, Governor-appointed board that oversees historical properties, has implemented a conflict-of-interest policy. The president of the Sam Davis Memorial Association's Board of Trustees did not establish a conflict-of-interest policy for the Board of Trustees. As a state entity, the board should have a conflict-of-interest policy.

There is a potential conflict of interest regarding the planned sale of approximately 4 of the 168 acres of the Sam Davis home property. The General Assembly passed legislation allowing the sale of this acreage in April 2018, contingent upon approval by the Tennessee Historical Commission. A trustee is being considered as the agent to represent the sale. Some members of the Sam Davis Memorial Association's Board of Directors expressed concerns about this potential conflict to the president of the Board of Directors, who relayed the information to us.

Without a formal conflict-of-interest policy and procedures to address and avoid potential conflicts, the Board of Trustees increases its risk of making decisions that are not in the best interest of the state and, in this case, not in the best interest of the Sam Davis home's historical property.

Recommendation

The Board of Trustees should develop and implement a written policy mandating annual conflict-of-interest disclosures and prompt updates whenever new conflicts arise. The policy should also provide for a regular review process to make sure disclosure forms are up-to-date. The policy should include a provision for board members to recuse themselves when voting on and/or discussing matters from which that member might receive a direct or indirect financial benefit. Because a trustee has already been involved in the Sam Davis Memorial Association's efforts to bring about the sale of a portion of the home's property, the Board of Trustees should resolve this potential conflict prior to the sale.

Management's Comment

We concur with the finding. At the Board of Trustees public meeting to be held on Thursday, August 16, 2018, at 6:00 p.m. in the Creek House at the Sam Davis Home, in Smyrna, TN, each Trustee on the board will sign a conflict-of-interest policy and disclosure form. If a trustee is unable to attend this scheduled meeting, the trustee must sign this policy prior to the meeting. If this conflict-of-interest policy is not followed, the reputation of not only the Board of Trustees, but the Sam Davis Home and the Board of Directors will be tainted. We will have failed in our duties.

Observation 1 – The Board of Trustees should strive to diversify its membership

The statute creating the Sam Davis Memorial Association's Board of Trustees does not require any effort to appoint members who are minorities, and the current Board of Trustees does not have any minority membership. In 1998, the General Assembly added language to the requirements for Tennessee Historical Commission members, specifying that an effort be made to appoint members who are African American and Native American. If the General Assembly considers amending legislation on the Board of Trustees, another issue for consideration could be encouraging racial diversity among the board members.

Management's Comment

The Board of Trustees has been working to diversify its membership for some time. The timing has not worked for the candidates, but we will continue to check with these candidates and seek others, as positions on the board become available. We recognize the value of this diversity and our need for it.

APPENDICES

APPENDIX 1 Trustee Members As of July 16, 2018

<u>Trustee</u>	<u>Term Expiration</u>
Barbara Vincion, President ³	2020
Michael Bradley	2018
Carol Davis	2019
Ginny Williams, ⁴ Secretary	2019
Jerry Oxsher	2020
John Harney	2020
Margie Weatherford	2020
Beth Binkley	2020
Pettus Read	2020

Source: President of the Sam Davis Memorial Association's Board of Directors and the Governor's Office.

³ The previous president stepped down as of July 12, 2018, and Barbara Vincion was appointed the new president on July 16, 2018.

⁴ This position is vacant as of July 12, 2018, due to member resignation.

APPENDIX 2
Tennessee Code Annotated – Sam Davis Home
As of July 19, 2018

Sam Davis Home

4-13-301. Property conveyed in trust Appointment of trustees.

4-13-302. Object of trust creation.

4-13-303. Trustees Officers Quorum.

4-13-304. Trustees' tenure Vacancies.

4-13-305. Appropriation.

4-13-306. Reversion of property Conditions.

4-13-307. Revocability of trust.

4-13-301. Property conveyed in trust Appointment of trustees.

(a) The tract of land, being the same purchased from O.M. Davis, Jr., in 1927, by the Sam Davis Commission in the name of the state of Tennessee, be and is hereby conveyed in trust to the Sam Davis Memorial Association.

(b) The governor shall appoint, upon recommendation of the Sam Davis Memorial Association, nine (9) persons over the age of eighteen (18) years, who shall constitute the board of trustees of the Sam Davis Memorial Association.

Acts 1931, ch. 92, 1; 1980, ch. 469, 2.

Compiler's Notes. The Sam Davis memorial association, board of trustees, created by this section, terminates June 30, 2019. See 4-29-112, 4-29-240.

Section to Section References. This section is referred to in 4-13-304, 4-29-240.

4-13-302. Object of trust creation.

The object for which this trust is created is to permit and encourage the Sam Davis Memorial Association to improve and beautify the Sam Davis home and other houses and grounds, in such manner as it may deem best, and to keep them in such high state of improvement and beauty, as will display to the world the respect, love and affection that should ever live in the hearts of an admiring people for their departed boy hero of the Confederacy.

Acts 1931, ch. 92, 2.

4-13-303. Trustees Officers Quorum.

(a) The trustees shall elect one (1) of their members as president and one (1) of their members secretary.

(b) Five (5) members shall constitute a quorum for the transaction of business, and the board of trustees is hereby authorized and empowered to enforce such bylaws as may be necessary to put into operation and continual execution the objects and purposes for which this trust is created.

Acts 1931, ch. 92, 1.

4-13-304. Trustees' tenure Vacancies.

The trustees appointed as provided in 4-13-301 shall each hold such trustee's office for four (4) years, and until such trustee's successor is appointed and qualified, and all vacancies by death, removal or expiration of term or otherwise, shall be filled by the governor upon recommendation of the Sam Davis Memorial Association as provided in 4-13-301.

Acts 1931, ch. 92, 4.

4-13-305. Appropriation.

There is hereby appropriated the sum of one thousand eight hundred dollars (\$1,800) per annum for the maintenance or upkeep, or both, of the Sam Davis home, to be paid out of any funds in the treasury not otherwise appropriated, upon the warrant of the comptroller of the treasury, approved by the president of the board of trustees of the Sam Davis Memorial Association.

Acts 1931, ch. 92, 3.

Compiler's Notes. This section may be affected by 9-1-116, concerning entitlement to funds, absent appropriation.

4-13-306. Reversion of property Conditions.

In the event the Sam Davis Memorial Association should at any time fail, neglect or refuse to improve the houses and grounds, and to keep them in a high state of beauty and improvement, then the houses and land and such other improvements as may be upon the grounds shall revert to the state of Tennessee without compensation to the trustees, Sam Davis Memorial Association or other corporation or person. The state shall not be required to pay any money whatever for such improvements as the trustees, Sam Davis Memorial Association or other person or persons may have made upon the houses or lands.

Acts 1931, ch. 92, 3.

4-13-307. Revocability of trust.

The state may revoke this trust at will.

Acts 1931, ch. 92, 4.