

Audit Highlights

Comprehensive Annual Financial Report
Cumberland County, Tennessee
For the Year Ended June 30, 2001

Scope

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of Cumberland County as of and for the year ended June 30, 2001.

Results

Our report on Cumberland County's financial statements was qualified because the statements did not include a General Fixed Assets account group.

Our audit resulted in six findings and recommendations, which we have reviewed with Cumberland County management. Detailed findings and recommendations are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

FINANCE DEPARTMENT:

- ◆ General Fund expenditures exceeded appropriations in the County Buildings major appropriation category, and expenditures exceeded appropriations of the Central Cafeteria Fund by material amounts.
- ◆ Landfill closure and postclosure care costs of \$652,259 were not determined and recorded on the accounting records of the Solid Waste Disposal Fund.
- ◆ The County Commission had not adopted a formal travel policy. Officials and employees were not reimbursed for travel expenses in a uniform manner, and some travel payments were not supported by itemized documentation.
- ◆ Purchase orders were issued after the invoice date in several instances, and some purchases exceeded limits established by the purchase order.

OTHER FINDINGS:

- ◆ The county did not inventory, value, and record its general fixed assets, as required by generally accepted accounting principles.
- ◆ Duties were not segregated adequately among officials and employees in the Offices of Circuit and General Sessions Courts Clerk, Register, and Sheriff.

*State of Tennessee
Comptroller of the Treasury
Department of Audit
Division of County Audit*