

Audit Highlights

Comprehensive Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2002

Scope

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of Dickson County as of and for the year ended June 30, 2002.

Results

Our report on Dickson County's financial statements was qualified because the statements did not include a General Fixed Assets Account Group and did not include certain component units whose financial statements were not available at the date of this report.

Our audit resulted in nine findings and recommendations, which we have reviewed with Dickson County management. Detailed findings, recommendations, and management's responses are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

OFFICE OF COUNTY EXECUTIVE:

- ◆ The Solid Waste/Sanitation Fund had a fund deficit of \$130,198.
- ◆ Expenditures exceeded appropriations in the Solid Waste/Sanitation Fund by \$72,356 and by \$11,059 in the Office of Public Defender major appropriation category in the General Fund.
- ◆ The Dickson County Municipal Airport Authority was not audited, as required by generally accepted accounting principles.
- ◆ The office did not maintain inventory records for assets owned by the general county government.

OFFICE OF DIRECTOR OF SCHOOLS:

- ◆ Expenditure accounts in the General Purpose School Fund were misstated.
 - ◆ Expenditures exceeded appropriations in the School Department's funds.
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OTHER FINDINGS:

- ◆ Duties were not segregated adequately among the officials and employees in the Landfill Department; Ambulance Service; and Offices of Road Engineer, Trustee, Register, and Sheriff.
- ◆ The county did not inventory, value, and record its general fixed assets, as required by generally accepted accounting principles.
- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.