

# *Audit Highlights*

Comprehensive Annual Financial Report  
Johnson 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 Johnson County as of and for the year ended June 30, 2002.

## ***Results***

Our report on Johnson County's financial statements was qualified because the statements did not include a General Fixed Assets account group and did not include one component unit whose financial statements were not available at the date of this report.

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

The following are summaries of the audit findings:

### **OFFICE OF ROAD SUPERINTENDENT:**

- ◆ Subsequent to June 30, 2002, the road superintendent made asphalt purchases that exceeded amounts authorized by the purchasing agent. In addition, contracted road striping services were obtained without authorization from the purchasing agent and without obtaining competitive bids.

### **OFFICE OF REGISTER:**

- ◆ Funds were not deposited to the office bank account within three days of collection, as required by state statute.

### **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 the officials and employees in the Offices of Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff.

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