

Audit Highlights

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

Results

Our report on Meigs 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 nine findings and recommendations, which we have reviewed with Meigs 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 PURCHASING AND FINANCE:

- ◆ The Retired Senior Volunteer Program was administered without formal appropriations being approved by the Board of County Commissioners.
- ◆ The director of the Retired Senior Volunteer Program, instead of the finance director, made purchases for the program and did not use purchase orders, as required by private act.

OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK:

- ◆ The cash journal was not maintained properly in General Sessions Court.

OFFICE OF CLERK AND MASTER:

- ◆ Numerous deficiencies were noted in office records and procedures.
- ◆ Previously entered financial transactions could be deleted or changed in the office's computer system, and the application did not maintain a record of these deletions or changes.

OTHER FINDINGS:

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Purchasing and Finance, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff.

- ◆ County officials had not held a delinquent property tax sale in recent years.
- ◆ 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 covering all county departments.