

Audit Highlights

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

Results

Our report on Roane County's financial statements was unqualified.

Our audit resulted in one finding, which we have reviewed with Roane County management. Details on this finding are included in the Single Audit Section of this report.

The following is the summary of the audit finding:

OFFICE OF REGISTER:

- ◆ Duties were not segregated adequately among the official and employees.

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