

Audit Highlights

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

Scope

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

Results

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

Our audit resulted in five findings and recommendations, which we have reviewed with Sevier 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 COUNTY EXECUTIVE:

- ◆ Purchase orders were not issued for some purchases.
- ◆ Deficiencies were noted in accounting for the Employee Health Insurance and Workers' Compensation Funds.

OFFICE OF JUVENILE COURT CLERK:

- ◆ Duties were not segregated adequately in the Office of Juvenile Court Clerk.

OTHER FINDINGS:

- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.
- ◆ The primary government did not inventory, value, and record its general fixed assets, as required by generally accepted accounting principles.

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