

Audit Highlights

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

Results

Our report on Sullivan County's financial statements was qualified because the statements did not include one component unit whose financial statements were not available at the date of this report.

Our audit resulted in three findings and recommendations, which we have reviewed with Sullivan 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 DIRECTOR OF SCHOOLS:

- ◆ The General Purpose School Fund had a cash overdraft of \$683,309 at June 30, 2002.
- ◆ Actual revenues and other sources of the General Purpose School Fund were less than budget estimates by over \$2,000,000 for the year ended June 30, 2002.

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*