

Audit Highlights

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

Results

Our report on Warren 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 five findings and recommendations, which we have reviewed with Warren 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 issued through county departments instead of through the Purchasing Commission, violating Chapter 16 of the Private Acts of 1951.

OFFICE OF TRUSTEE:

- ◆ Funds were not always deposited 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.
- ◆ County officials had not adopted a system of central accounting, budgeting, and purchasing.
- ◆ Duties were not segregated adequately among the officials and employees in the Offices of County Executive; Highway Superintendent; Director of Schools; Trustee; County Clerk; Circuit, General Sessions, and Juvenile Courts Clerk; Clerk and Master; Register; and Sheriff.

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