

Audit Highlights

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

Results

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

Our audit resulted in four findings and recommendations, which we have reviewed with Williamson County management. Detailed findings, recommendations, and management's responses are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

OFFICE OF COUNTY EXECUTIVE:

- ◆ The receipting software in the Office of Code Compliance and the Office of Sewage Disposal did not have adequate application controls.

OFFICE OF CENTRAL ACCOUNTING, BUDGETING, AND PURCHASING:

- ◆ The general ledger accounting software did not have adequate application controls.

OFFICE OF JUVENILE COURT CLERK:

- ◆ The office made payments to a vendor for software maintenance; however, the county and the vendor did not have a formal, written contract.

OTHER FINDING:

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Juvenile Court Clerk and Sheriff.

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