

Audit Highlights

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

Results

Our report on Wilson County's financial statements was qualified because the statements did not include a General Fixed Assets Account Group and did not include two component units whose financial statements were not available from other auditors at the date of this report.

Our audit resulted in six findings and recommendations, which we have reviewed with Wilson 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 FINANCE DIRECTOR:

- ◆ The office did not maintain inventory records for some furniture and equipment. Also, the office did not have a system to tag all assets as property of Wilson County.

OFFICE OF JUVENILE AND PROBATE COURTS CLERK:

- ◆ The office's execution docket trial balance did not reconcile with cash journal accounts.

OFFICE OF SHERIFF:

- ◆ A cash bond totaling \$577.50 was missing.
- ◆ The sheriff entered into an unauthorized contract and circumvented the county's budgetary process.
- ◆ The sheriff did not remit the profit earned from the jail commissary to the county.

OTHER FINDING:

- ◆ The county 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*