

Audit Highlights

Comprehensive Annual Financial Report
Franklin County, Tennessee
For the Year Ended June 30, 2003

Scope

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County as of and for the year ended June 30, 2003.

Results

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

Our audit resulted in five findings and recommendations, which we have reviewed with Franklin 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 CIRCUIT, GENERAL SESSIONS, AND JUVENILE COURTS CLERK:

- ◆ Some funds were not deposited to the office bank account within three days of collection in the Office of Juvenile Court Clerk.
- ◆ The court software did not have adequate application controls. Users could reset receipt numbers.

OFFICE OF CLERK AND MASTER:

- ◆ The court software did not have adequate application controls. Users could reset receipt numbers.

OFFICE OF SHERIFF:

- ◆ Some funds were not deposited to the office bank account within three days of collection.

OTHER FINDINGS:

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Finance Director; 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*