

Audit Highlights

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

Scope

We have audited the financial statements of Greene County as of and for the year ended June 30, 2003.

Results

Our report on Greene County's financial statements was qualified because the statements did not include two component units. The Greene County School Department (discretely presented component unit) did not prepare financial statements in accordance with Governmental Accounting Standards Board Statement 34. Therefore, financial statements of the School Department could not be included with the government-wide financial statements of Greene County. Financial Statements of the Greeneville-Greene County Emergency Communications District (discretely presented component unit) were not available.

Our audit resulted in two findings and recommendations, which we have reviewed with Greene County management. Detailed findings and recommendations are included in the Single Audit Report.

The following are summaries of the audit findings:

OFFICE OF TRUSTEE:

- ◆ The trustee did not charge checks to the appropriate funds until the checks cleared the financial institution.
- ◆ Duties were not segregated adequately among the officials and employees in the Office of Trustee.

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