

# ***Audit Highlights***

Annual Financial Report  
Cheatham County School Department  
For the Year Ended June 30, 2004

## ***Scope***

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Cheatham County School Department as of and for the year ended June 30, 2004.

## ***Results***

Our report on Cheatham County School Department's financial statements expresses an adverse opinion because government-wide financial statements are not presented in accordance with Governmental Accounting Standards Board Statement No. 34.

Our audit resulted in three findings and recommendations, which we have reviewed with Cheatham County School Department management. Detailed findings and recommendations are included in the Single Audit Report.

The following are summaries of the audit findings:

### **OFFICE OF DIRECTOR OF SCHOOLS:**

- ◆ Government-wide financial statements were not presented in accordance with generally accepted accounting principles, resulting in an adverse opinion.
- ◆ General Purpose School Fund expenditures exceeded appropriations in the Operation of Plant (\$23,599) major appropriation category. Also, Central Cafeteria Fund expenditures exceeded appropriations by \$19,213.
- ◆ The Board of Education did not document reasons for rejecting the lowest bid for custodial services.

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