

Audit Highlights

Annual Financial Report
Dyer County, Tennessee
For the Year Ended June 30, 2004

Scope

We have audited the basic financial statements of Dyer County as of and for the year ended June 30, 2004.

Results

Our report on Dyer County's financial statements was qualified because the statements did not include a component unit whose financial statements were not available from other auditors at the date of this report.

Our audit resulted in seven findings and recommendations, which we have reviewed with Dyer 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 MAYOR:

- ◆ Salaries exceeded seven line-item appropriations in the General Fund.
- ◆ Competitive bids were not solicited for the purchase of four computers and two printers for the election commission.
- ◆ Prior-year receivables were incorrectly posted to accounting records as current revenue.
- ◆ Payroll taxes were not deposited with the Internal Revenue Service on a timely basis, which resulted in the county's incurring interest and penalty charges of \$763.

OFFICE OF ROAD SUPERVISOR:

- ◆ Competitive bids were not solicited for road striping, rock, and a used lowboy trailer.

OTHER FINDINGS:

- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.
- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Circuit and General Sessions Courts Clerk and Sheriff.

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