

# ***Audit Highlights***

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

## ***Scope***

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

## ***Results***

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

Our audit resulted in three findings and recommendations, which we have reviewed with Greene County's management. Detailed findings and recommendations are included in the Single Audit section of this report.

The following are summaries of the audit findings:

### **OFFICES OF DIRECTOR OF ACCOUNTS AND BUDGETS AND DIRECTOR OF SCHOOLS:**

- ◆ The offices did not implement adequate controls to protect their information resources.

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### **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 official and employees in the Office of Trustee.

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