

# ***Audit Highlights***

Annual Financial Report  
Johnson County, Tennessee  
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 Johnson County as of and for the year ended June 30, 2004.

## ***Results***

Our report on Johnson County'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 two findings and recommendations, which we have reviewed with Johnson County management. Detailed findings and recommendations are included in the Single Audit Report.

The following are summaries of the audit findings:

### **JOHNSON COUNTY:**

- ◆ Government-wide financial statements were not presented in accordance with generally accepted accounting principles, resulting in an adverse opinion.
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### **OTHER FINDING:**

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff.

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