

Audit Highlights
Annual Financial Report
Robertson County, Tennessee
For the Year Ended June 30, 2004

Scope

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

Results

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

Our audit resulted in two findings and recommendations, which we have reviewed with Robertson County management. Detailed findings and recommendations are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

OFFICE OF COUNTY MAYOR:

- ◆ Controls over the landfill's receipting software were inadequate.
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OTHER FINDING:

- ◆ Duties were not segregated adequately among the official and employees in the Office of Clerk and Master.

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