

Audit Highlights

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

Scope

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

Results

Our report on Sullivan County's aggregate discretely presented component units' financial information 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 two findings and recommendations, which we have reviewed with Sullivan County management. The detailed findings and recommendations are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

OFFICE OF REGISTER:

- ◆ Duties were not segregated adequately in the Office of Register.

OTHER FINDING:

- ◆ The county did not meet the required five-year average for local revenues in the Highway/Public Works Fund.

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