

Audit Highlights

Annual Financial Report
Union County School Department
For the Year Ended June 30, 2004

Scope

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

Results

Our report on the Union County School Department's financial statements was unqualified, and our audit resulted in one finding and recommendation, which we have reviewed with management. This finding is included in the Single Audit Report.

The following is a summary of the audit finding:

- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.

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