

Audit Highlights

Comprehensive Annual Financial Report
DeKalb County, Tennessee
For the Year Ended June 30, 2002

Scope

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of DeKalb County as of and for the year ended June 30, 2002.

Results

Our report on DeKalb County's financial statements was qualified because the statements did not include a General Fixed Assets account group.

Our audit resulted in 11 findings and recommendations, which we have reviewed with DeKalb 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 EXECUTIVE:

- ◆ Purchase orders were issued after purchases were made, and invoices were paid without documentation in some instances. Also, paid invoices were not filed in an organized manner.

OFFICE OF HIGHWAY SUPERINTENDENT:

- ◆ The county-owned pickup truck assigned to the highway superintendent was not numbered and labeled as property of the Highway Department, as required by state statute.
- ◆ Fuel consumption records were not maintained for fuel dispensed from Highway Department fuel pumps. Also, records were not maintained documenting the number and use of consumable assets on hand, such as tires, repair parts, and tile.
- ◆ Purchase orders were issued after purchases were made, and invoices were paid without documentation in some instances.
- ◆ A county road list was not submitted to the County Commission for approval, as required by state statute.

OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK:

- ◆ Excess fees and commissions were not reported and paid to the county in compliance with state statute.
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OFFICE OF REGISTER:

- ◆ Excess fees and commissions were not reported and paid to the county in compliance with state statute.
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OFFICE OF SHERIFF:

- ◆ Deficiencies were noted in the office's commissary operations. Sales tax collections were not remitted to the state, commissary transactions were not recorded on the cash journal, bank statements were not reconciled, collections were not deposited currently, and documentation was not on file for many commissary transactions.
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OTHER FINDINGS:

- ◆ The county did not inventory, value, and record its general fixed assets, as required by generally accepted accounting principles.
- ◆ County officials had not adopted a central system of accounting and budgeting.
- ◆ Duties were not segregated adequately in the Offices of County Executive, Highway Superintendent, Director of Schools, Trustee, County Clerk, 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*