

# ***Audit Highlights***

Comprehensive Annual Financial Report  
Hardin County, Tennessee  
For the Year Ended June 30, 2003

## ***Scope***

We have audited the financial statements of the governmental activities, business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of Hardin County as of and for the year ended June 30, 2003.

## ***Results***

Our report on Hardin County's financial statements was unqualified.

Our audit resulted in five findings and recommendations, which we have reviewed with Hardin County management. Detailed findings, recommendations, and management's responses are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

### **OFFICE OF COUNTY EXECUTIVE:**

- ◆ Adequate documentation was not on file to support travel expenses.

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### **OFFICE OF DIRECTOR OF SCHOOLS:**

- ◆ Expenditures exceeded appropriations approved by the County Commission in two major appropriation categories of the General Purpose School Fund.

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### **OTHER FINDINGS:**

- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.
- ◆ County officials had not held a delinquent property tax sale in approximately 30 years. Table 1 of the Statistical Section of this report reflects uncollected delinquent property taxes of \$446,077 filed in Chancery Court.
- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Register, and Sheriff.

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