

Audit Highlights

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

Scope

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rutherford County as of and for the year ended June 30, 2003.

Results

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

Our audit resulted in five findings and recommendations, which we have reviewed with Rutherford 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 CIRCUIT, GENERAL SESSIONS, AND JUVENILE COURTS CLERK:

- ◆ The office did not maintain formal user documentation pertaining to the court software.

OFFICE OF SHERIFF:

- ◆ In several instances, the office used confidential funds to pay nonconfidential expenditures, including automobile repairs, building maintenance, office supplies, animal food and supplies, and the purchase of two K-9 dogs.
- ◆ The sheriff did not have authorization for deputy hires.

OTHER FINDINGS:

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of County Clerk and Circuit and Juvenile Courts Clerk.
- ◆ County officials had not adopted a central system of purchasing.