

# ***Audit Highlights***

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

## ***Scope***

We have audited the basic financial statements of Weakley County as of and for the year ended June 30, 2003.

## ***Results***

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

Our audit resulted in three findings and recommendations, which we have reviewed with Weakley 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 DIRECTOR OF FINANCE:**

- ◆ The finance director received compensation of \$1,500 that exceeded the amount established by the financial management committee.

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### **OFFICE OF TRUSTEE:**

- ◆ At June 30, 2003, the trustee had not required a depository to adequately collateralize county funds. However, subsequent to June 30, 2003, the trustee required the depository to pledge adequate securities to protect the county's funds.

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### **OTHER FINDING:**

- ◆ Duties were not segregated adequately among the officials and employees in the Offices of Trustee, Register, and Sheriff.

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