

Audit Highlights

Comprehensive Annual Financial Report
Williamson 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 Williamson County as of and for the year ended June 30, 2003.

Results

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

Our audit resulted in six findings and recommendations, which we have reviewed with Williamson 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:

- ◆ The receipting software in the Offices of Code Compliance, Building Permits, and Sewage Disposal did not have adequate application controls.

OFFICE OF DIRECTOR OF SCHOOLS:

- ◆ General Purpose School Fund appropriations exceeded estimated available funds by \$2,142,796.
- ◆ In the prior year the Board of Education issued a note without the approval of the County Commission and the state director of Local Finance.

OFFICE OF JUVENILE COURT CLERK:

- ◆ The court software application did not have written policies and procedures for routine computer operations.
- ◆ Duties were not segregated adequately among employees.

OFFICE OF SHERIFF:

- ◆ The office did not maintain adequate accounting records for its commissary operations for several months during the year.

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