

# ***Audit Highlights***

Comprehensive Annual Financial Report  
Wilson 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, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2003.

## ***Results***

Our report on Wilson County's financial statements was qualified because the financial statements did not include one component unit whose financial statements were not available from other auditors at the date of this report.

Our audit resulted in eight findings and recommendations, which we have reviewed with Wilson 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 FINANCE DIRECTOR:**

- ◆ The office made several general journal entries without detailed documentation to support the entries.
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### **OFFICE OF TRUSTEE:**

- ◆ The trustee invested in a repurchase agreement without obtaining proper approvals and at a price that exceeded the amount allowed by state statutes.
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### **OFFICE OF ASSESSOR OF PROPERTY:**

- ◆ New construction assessments were not prorated on the tax rolls.
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### **OFFICE OF COUNTY CLERK AND JUVENILE AND PROBATE COURTS CLERK:**

- ◆ The Office of County Clerk had a cash shortage of \$9,789.91. The total extent of the shortage may not be known because of the lack of documentation needed to determine the number of unreported transactions and their related dollar amounts.
  - ◆ The Juvenile and Probate Courts' execution docket trial balance did not reconcile with cash journal accounts by \$7,456.
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**OFFICE OF SHERIFF:**

- ◆ The office had a cash shortage of \$24,155.15 in the inmate and commissary account.
- ◆ Commissary funds were not deposited to the bank account within three days of collection, profit earned from the jail commissary was not remitted to the county, sales tax was not remitted to the state currently, and several commissary disbursements were improperly coded.
- ◆ The sheriff's operating bank account was not reconciled with cash journal accounts.

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