

Audit Highlights

Annual Financial Report
Gibson County, Tennessee
For the Year Ended June 30, 2004

Scope

We have audited the financial statements of each major fund and the aggregate remaining fund information of Gibson County as of and for the year ended June 30, 2004.

Results

Our report on Gibson County's financial statements expresses an adverse opinion because government-wide financial statements are not presented in accordance with Governmental Accounting Standards Board Statement No. 34.

Our audit resulted in eight findings and recommendations, which we have reviewed with Gibson County management. Detailed findings and recommendations are included in the Single Audit Report.

The following are summaries of the audit findings:

GIBSON COUNTY:

- ◆ Government-wide financial statements were not presented in accordance with generally accepted accounting principles, resulting in an adverse opinion.
-

OFFICE OF COUNTY MAYOR:

- ◆ The office did not issue purchase orders.
 - ◆ Competitive bids were not solicited by public advertisement for the purchase of a vehicle, and the bid specifications were written for one particular vehicle model.
-

OFFICE OF ROAD SUPERVISOR:

- ◆ The office did not maintain a system to account for road materials used on certain types of road projects.
-

OFFICE OF SHERIFF:

- ◆ Several forms and reports required by the Comptroller's Office to account for drug control funds were not completed.
 - ◆ The sheriff did not obtain a letter of agreement or file suit in Circuit Court to authorize the number and salaries of his deputies.
-

OTHER FINDINGS:

- ◆ Duties were not segregated adequately among officials and employees in the Offices of Juvenile Court Clerk, Register, and Sheriff.
- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.