

Audit Highlights
Annual Financial Report
Hickman 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 Hickman County as of and for the year ended June 30, 2004.

Results

Our report on Hickman 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 five findings and recommendations, which we have reviewed with Hickman County management. Detailed findings, recommendations, and management's responses are included in the Single Audit Report.

The following are summaries of the audit findings:

HICKMAN COUNTY:

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

- ◆ The Adequate Facilities/Development Tax Fund was not budgeted.
 - ◆ The office did not issue purchase orders for some applicable purchases, and documentation that goods had been received or services rendered was not always maintained.
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OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK:

- ◆ Execution docket trial balances for Circuit and General Sessions Courts did not reconcile with cash journal accounts by \$4,603 and \$946, respectively.
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OTHER FINDING:

- ◆ Duties were not segregated adequately among the officials and employees in the Ambulance Service, Solid Waste Department, and Offices of Trustee and Clerk and Master.

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