



**Justin P. Wilson, Comptroller**

March 7, 2016

## **Jackson County Employees Not on Pension Plan**

The Tennessee Comptroller's annual audit of Jackson County government found that 18 county employees and one Highway Department employee were not participating in the Tennessee Consolidated Retirement System (TCRS) pension plan. State law mandates participation by all eligible employees.

Comptroller auditors were unable to determine if Jackson County's pension liability was recorded correctly. This resulted in a finding of material noncompliance and qualified opinions on the county's financial statements.

Jackson County received eight audit findings in its fiscal year 2015 report. Six of these findings were also noted in the previous year's report but had not been corrected.

Additional findings in the report include problems with purchasing procedures, expenditures exceeding appropriations, multiple employees using the same cash drawer, and a failure to separate money-handling responsibilities in several county offices.

"Jackson County leaders should work with TCRS to correct this situation," said Comptroller Justin P. Wilson. "I would also encourage county officials to follow the recommendations in the audit report to address our auditors' findings. All 95 Tennessee counties have an Audit Committee which can be very useful in mitigating risk and improving internal controls."

To view the audit online, go to: <http://www.comptroller.tn.gov/la/>

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Media contact: John Dunn, Public Information Officer, (615) 401-7755 or [john.dunn@cot.tn.gov](mailto:john.dunn@cot.tn.gov)

Tennessee Comptroller of the Treasury  
State Capitol Nashville, TN 37243  
Phone: (615) 741-2775  
Email: [comptroller.web@cot.tn.gov](mailto:comptroller.web@cot.tn.gov)