



Justin P. Wilson, Comptroller

February 17, 2017

Wayne County Audit Reveals Numerous Problems

Tennessee Comptroller Justin P. Wilson has released the annual audit of Wayne County government, and this year's report details more than a dozen issues that need to be addressed.

The fiscal year 2016 audit includes 13 findings, up from eight in 2015. The findings describe significant weaknesses, deficiencies, and areas of noncompliance within Wayne County government.

Several of Wayne County's audit findings outline serious errors in the county's financial information.

Auditors had to make material adjustments in order to correct year-end financial statements in three county funds. This is the fifth straight year that auditors have had to make similar corrections.

Additionally, auditors found problems with how Wayne County administered a federal reimbursement grant for the purpose of waterline extensions.

The Comptroller's Office has also issued an adverse opinion on the county's Public Utility Fund. Wayne County allowed the City of Clifton to maintain a portion of the fund's accounting information, and this information was not made available for audit. The fund's financial statements are not presented in accordance with generally accepted accounting principles.

Five of the audit findings describe problems in the Office of the Assessor of Property. While these findings are concerning, Wayne County's new assessor has indicated his intent to correct these issues.

"Wayne County must do what's necessary to improve its financial operations and oversight," said Comptroller Justin P. Wilson. "I encourage the new county executive and other county leaders to work with the Audit Committee to address each of these problems."

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

