



Justin P. Wilson, Comptroller

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Sequatchie County Audit Reveals Credit Card Issues

The Tennessee Comptroller has released its annual audit of Sequatchie County government, and this year's report raises concerns about the county's use of credit cards.

Auditors reviewed a total of 136 credit card transactions and noted several instances where purchases violated the county's credit card usage policy. This problem could result in improper use of taxpayer money.

In 22 of the 136 purchases reviewed, auditors found that credit card invoices were paid without adequate documentation to support the charges. These charges included purchases such as restaurant meals, postage, vehicle maintenance, software, and parking charges.

Auditors also noted another 12 charges for lodging that did not include documentation indicating the reason for the stay. Without documentation, auditors could not determine if these hotel stays were for the benefit of the county.

Additionally, auditors discovered several travel reimbursement requests in which employees received reimbursement for non-travel related expenditures. These legitimate county purchases included vehicle parts and tires, a vacuum cleaner, roofing materials, and coffee supplies; however, they should not have been submitted with travel reimbursement requests.

Sequatchie County leaders must also improve oversight of the county's purchasing process to ensure that purchase orders are issued, documentation is on file to support purchases, and competitive bids are solicited for applicable purchases.

In all, Sequatchie County's fiscal year 2016 audit report includes 10 findings, which is up from four in fiscal year 2015. The findings are related to the Offices of County Executive, Highway Supervisor, County Clerk and Sheriff.

"Sequatchie County leaders must do a better job of demonstrating accountability over taxpayer funds," said Comptroller Justin P. Wilson. "Documentation is necessary to satisfy the public's basic desire to know that money is being spent appropriately and in compliance with county policies."

View the full Sequatchie County Audit Report at <http://www.comptroller.tn.gov/la/>

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