



Justin P. Wilson, Comptroller

March 26, 2018

Maury County's Audit Trends in the Wrong Direction
Many Problems Found in County School Department

The results of the Tennessee Comptroller's annual audit of Maury County show why the county should strongly consider adopting a central system of accounting, budgeting and purchasing.

The fiscal year 2017 audit report includes 13 findings, which is up from nine findings in last year's report. 11 of the 13 findings are directly related to failures within the Director of Schools' Office.

Auditors identified many problems in the school department including expenditures exceeding appropriations, overpaying former employees for several months, failing to pay employee insurance premiums on time, and not soliciting competitive bids for laptop computers.

The audit also revealed a series of accounting problems in the school department resulting from a lack of management oversight and a lack of technical skills to maintain accounting records in accordance with generally accepted accounting principles.

A lack of documentation and poor accounting practices led auditors to qualify their opinion on the school department. School management was unable to provide documentation to support balances in two funds.

Six of the 13 findings were also reported in the fiscal year 2016 audit but had not been corrected.

The Comptroller's Office believes a central system of accounting, budgeting, and purchasing would significantly improve internal controls over these processes. A centralized system offers improved accountability and a higher quality of service for the citizens of Maury County.

"It concerns me when I see audit findings worsen and go uncorrected," said Comptroller Justin P. Wilson. "I firmly believe the time is right for centralized accounting in Maury County. The old way of doing things is not working."

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

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at (800) 232-5454, or file a report online at: www.comptroller.tn.gov/hotline. Follow us on twitter: [@TNCOT](https://twitter.com/TNCOT)

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

