



Justin P. Wilson, Comptroller

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Wayne County Audit Findings Go Uncorrected

The Tennessee Comptroller's annual audit of Wayne County government reveals many problems that have remained uncorrected for at least two years.

The fiscal year 2017 audit report contains nine findings. Six of these findings were also noted in the previous year's report. An audit finding indicates an area of weakness, noncompliance, or other deficiency within the county government.

For the sixth year in a row, auditors had to make material adjustments in order to correct year-end financial statements. This is a strong indicator of poor accounting practices. The recurring nature of this finding suggests management is either unwilling or unable to address the problem.

Auditors also issued an adverse opinion related to the county's Public Utility Fund. Accounting records related to the public utility's Clifton water system were not made available to auditors because these records are maintained by the City of Clifton. The fund's financial statements are not presented in accordance with generally accepted accounting principles.

Other findings include expenditures exceeding appropriations in the Commissioner of Highways' Office and inaccurate revenue proration in the Trustee's Office.

There are also county offices that should ensure multiple employees are not using the same cash drawer and financial responsibilities are separated between the individuals who maintain accounting records.

"Wayne County leaders and the county's Audit Committee must focus on correcting repeat findings," said Comptroller Justin P. Wilson. "An audit is an effective tool for identifying mistakes, but it's also important to follow the auditors' recommendations to fix them. I'm hopeful Wayne County's results will show improvement next year."

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

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