



STATE OF TENNESSEE

COMPTROLLER OF THE TREASURY

Justin P. Wilson
Comptroller

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Jason Mumpower
Chief of Staff

March 10, 2017

Members of the Board of Directors
Van Buren County E-911 Emergency
Communications District
1150 Old Dunlap Street
Spencer, TN 38585

Ladies and Gentlemen:

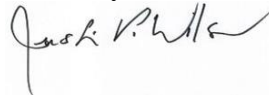
The Office of the Comptroller of the Treasury performed an investigation of selected records of the Van Buren County E-911 Emergency Communications District (district) for the period of April 2015 through July 2016. Our investigation revealed several financial process deficiencies including:

- Officials failed to separate incompatible financial duties or to provide increased oversight when necessary. The former director opened all mail, prepared and made deposits, made bookkeeping entries, prepared and signed checks, and reviewed bank statements.
- Officials failed to develop and adopt a comprehensive purchasing policy designating authorized purchasers and setting forth limits on purchases without board approval.
- Officials failed to develop and adopt guidelines for permissible debit card purchases. In addition, officials failed to provide oversight or review of debit card charges and to address the custody and safekeeping of the physical debit card.
- Officials failed to enforce the district's travel policy. This policy established a per diem amount for meal expenses and required employees to submit for approval travel vouchers for reimbursement of authorized travel expenses. District employees, however, did not submit travel vouchers. In addition, at least one employee bypassed the required approval process and used the district debit card to pay meal expenses.
- Officials failed to ensure that adequate supporting documentation was retained for all disbursements.

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Representatives of the board of directors have indicated they have corrected or intend to correct each of these deficiencies.

Sincerely,

A handwritten signature in black ink, appearing to read "Jacki R. White". The signature is written in a cursive style with a large initial "J" and a long horizontal stroke at the end.

Comptroller of the Treasury

JPW/RAD