



**Jason E. Mumpower, Comptroller of the Treasury**

*March 20, 2024*

## **Polk County Audit Findings Go Uncorrected**

The Tennessee Comptroller's annual audit of the Polk County government includes 11 findings, eight of which were also noted in the previous year's report.

The audit for the fiscal year ended June 30, 2023 includes material weaknesses, significant deficiencies, and areas of noncompliance within the county government.

Polk County operates under the Fiscal Control Acts of 1957, which require the director of accounts and budget to maintain accounting records for funds administered by both the county executive and the highway superintendent. However, the highway department's funds are being maintained by highway department personnel. This significant finding has been repeated over the last 12 annual audits and has not been corrected.

Several of the findings in the report are related to the Office of Director of Schools. In addition to not having its accounting records closed on time, the office also had purchasing deficiencies, accounting deficiencies, and it failed to hold spending to the limits authorized by the county commission.

Auditors also had to make material audit adjustments to the financial statements in both the Highway Department and School Department. These adjustments can be a strong indicator of a lack of oversight and ineffective controls over the maintenance of accounting records.

Other findings in the report were related to the Office of Circuit and General Sessions Courts Clerk and the Office of Sheriff.

"For the past two years, Polk County has had several findings that have gone uncorrected," said Comptroller Mumpower. "County officials have put together corrective plans to remedy these problems. It's my expectation that county leaders and the audit committee will take the necessary steps to improve financial management in Polk County."

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Media contact: John Dunn, Director of Communications, 615.401.7755 or [john.dunn@cot.tn.gov](mailto:john.dunn@cot.tn.gov)

