



**Justin P. Wilson, Comptroller**

February 6, 2019

## **Problems Revealed in Decatur County Audit**

The Tennessee Comptroller's Office has completed its annual audit of Decatur County government and the results leave much room for improvement.

The audit report for the fiscal year ended June 30, 2018 includes 11 findings highlighting weaknesses and deficiencies in the several county offices. The number of findings increased from eight in each of the last two fiscal years.

The audit findings reveal many problems including expenditures exceeding appropriations authorized by the County Commission, failure to reconcile accounts, and poor record keeping. Findings were written for the offices of County Mayor, Road Supervisor, Director of Schools, and Assessor of Property.

Auditors also had to make material adjustments to the county's financial statements to ensure accuracy. This is a strong indicator that the county has ineffective controls over the maintenance of its accounting records.

The audit also includes an adverse opinion on the county's component units because the financial statements do not include the Decatur County General Hospital. These financial statements were not available from other auditors at the date of Comptroller's report.

"Decatur County's audit committee, should be holding regular meetings to address each of these issues," said Comptroller Justin P. Wilson. "Unfortunately, the audit committee has not been conducting business. Most Tennessee counties are receiving improved audit results. It is concerning to see Decatur County trend in the wrong direction."

To view the Decatur County Audit Report click [here](#).

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](http://www.comptroller.tn.gov/hotline). Follow us on twitter: [@TNCOT](https://twitter.com/TNCOT)

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