



**Justin P. Wilson, Comptroller**

March 15, 2019

## **Houston County Audit Contains Adverse Opinion**

Auditors from the Tennessee Comptroller's Office have written an adverse opinion into Houston County government's annual audit for the fiscal year ended June 30, 2018 because the financial statements of the Houston County Community Hospital have not been made available by other auditors.

Without these audited financial statements, the county report cannot include information about the hospital's change in financial position or cash flows.

The Houston County audit also contains eight findings related to several county offices including the offices of County Mayor, Road Superintendent, Director of Schools, General Sessions Clerk, Juvenile Court Clerk, County Clerk, Sheriff, Register of Deeds, and the county's ambulance service.

The findings include a failure to accurately prepare financial statements, expenditures exceeding appropriations, and not adequately separating financial responsibilities among multiple people.

Four of the eight findings in this report were also noted in fiscal year 2017 but had not been corrected.

"Houston County leaders have indicated they have a plan to address each of the findings noted in this audit," said Comptroller Justin P. Wilson. "It is also critical that county leaders have a clear picture of how the county's hospital is performing. I am hopeful that other auditors are able to complete the hospital's audit as soon as possible."

To view the Houston 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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