



**Justin P. Wilson, Comptroller**

February 20, 2020

**Decatur County Audit Contains Serious Findings and an Adverse Opinion**  
*Audited Financial Statements of Decatur County Hospital are Not Available*

The financial position of the Decatur County General Hospital is not clear because the hospital has not been audited by an outside firm since fiscal year 2016. This is the primary reason the Tennessee Comptroller's Office has issued an adverse opinion on the county's component units in Decatur County's fiscal year 2019 audit report.

An adverse opinion is given when financial statements are not fairly presented.

Decatur County's annual audit also includes 10 findings detailing significant deficiencies and other areas of noncompliance in the Office of County Mayor, Office of Assessor of Property, and the Decatur County Public Library.

The audit findings related to the Office of County Mayor include expenditures exceeding the appropriations approved by the county commission; accounting deficiencies; a failure to solicit competitive bids for a used fire truck; and failure to maintain adequate employee leave records. Auditors also noted the county was assessed \$9,164 in interest and penalties by the Internal Revenue Service.

Decatur County has also not complied with its minimum fund balance policy which requires the unrestricted minimum fund balance of the General Fund to be at least ten percent of expenditures. On June 30, 2019 this balance was \$158,948, which is \$614,726 below the minimum fund balance requirement.

"The problems in Decatur County require the county's full attention," said Comptroller Justin P. Wilson. "In addition to the problems noted above, our Office has also not approved the county's fiscal year 2020 budget. While we stand ready to provide appropriate assistance, county leaders must also take responsibility to immediately address these issues."

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)

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

