



Jason E. Mumpower, Comptroller of the Treasury

February 19, 2021

Haywood County Audit Findings Go Uncorrected
Majority of findings related to financial management

More than half of the audit findings in Haywood County's audit report for the fiscal year ended June 30, 2020 were also noted in last year's report and had not been corrected.

The Tennessee Comptroller's Office has released its annual audit of Haywood County which contains nine total findings. Five of the nine findings are repeated from last year's report, and all nine findings are attributed to the Office of County Mayor.

The audit findings detail weaknesses, deficiencies, or areas of noncompliance within the county mayor's office operations.

The five repeated findings include the Solid Waste Disposal Fund's deficit in unrestricted net position; deficiencies in budget operations; accounting deficiencies; an interfund loan that was not authorized in accordance with state statute; and a failure by county officials to adequately control access to the courthouse offices.

Other issues noted in the report include a failure to properly prepare year-end financial statements; funds transferred without county commission approval; deficits in unassigned fund balances in the Community Development/Industrial Park and Education Capital Projects funds; and deficiencies in purchasing procedures.

"The results of this audit represent two troubling trends in Haywood County," said Comptroller Jason Mumpower. "Not only are audit findings going uncorrected from year to year, but this is the most audit findings that Haywood County has received in the last four years. I encourage county leaders to follow our recommendations and implement corrective action to address these problems."

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

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