



Jason E. Mumpower, Comptroller of the Treasury

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Overton County Audit Shows Serious Problems in School Department
Comptroller Recommends Centralized County Finance Office

The Tennessee Comptroller's Office has released its annual audit of Overton County government for the fiscal year ended June 30, 2021. The audit includes 12 audit findings, 10 of which are related to significant issues within the school department's central office.

The audit findings indicate material weakness, deficiencies, and areas of noncompliance within the school department. The number of findings within the school department has grown from two issues in fiscal year 2020 to 10 problems in fiscal year 2021.

A few of the many audit findings include inaccurate financial statements, accounting deficiencies, expenditures exceeding budgeted appropriations, an improperly issued loan, and a laptop and several flash drives that went missing from the central office.

The Comptroller's Office strongly recommends that Overton County consider adopting a centralized system of accounting, budgeting, and purchasing. A centralized financial department would oversee all of the county, highway, and school funds and could significantly improve the accountability and quality of services provided to the citizens of Overton County.

"In our experience, when counties adopt a centralized financial department, they vastly improve their fiscal responsibility," said Comptroller Mumpower. "These poor audit results within the school department indicate that something needs to change. I believe the time is right for a central system in Overton County.

In addition to the ten audit findings in the school department, the Comptroller's Office also reported two findings related to the Office of County Clerk.

To view all Tennessee audit reports, click [here](#).

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