



**Jason E. Mumpower, Comptroller of the Treasury**

*March 22, 2023*

## **Polk County Audit Includes a State High of 14 Findings**

The Tennessee Comptroller's Office has released the annual audit report of Polk County government noting many areas that need improvement.

Polk County received 14 findings in the fiscal year 2022 audit, which is the most of any of the 95 Tennessee counties this year. Audit findings outline deficiencies, weaknesses, and areas of noncompliance within the county government. Six of the 14 findings were also included in the fiscal year 2021 report and had not been corrected.

Many of the findings in the report are related to the accounting functions inside the Office of the Director of Accounts and Budget and the school department. These offices each had financial statements that required material audit adjustments, had deficiencies in their purchasing processes, and had expenditures that exceeded the appropriations approved by the county commission, among other issues.

Additional findings related to the Office of Trustee, Circuit and General Sessions Courts Clerk, and the Sheriff's Office.

Polk County operates under the Fiscal Control Acts of 1957, which require the director of accounts and budget to maintain accounting records for funds administered by both the county executive and the highway superintendent. However, the highway department's funds are being maintained by highway department personnel. This significant finding has been repeated over the last 11 annual audits and has not been addressed.

"I encourage Polk County officials to work together with the county commission and the county's audit committee to address the issues noted in this report," said Comptroller Mumpower. "It is well past time for the county to implement the steps necessary to centralize the financial operations of the general government and the highway department. Our auditors shouldn't have to write the same finding year after year."

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