



# Tennessee Comptroller of the Treasury

Justin P. Wilson, State Comptroller

September 19, 2014

## Audit Uncovers 14 Problems in Pickett County Government

A new audit from the Tennessee Comptroller's Office finds significant problems still exist in Pickett County government. The audit includes 14 findings related to accounting, bookkeeping, and management practices.

These problems have become a pattern. Eleven of the findings were also highlighted in last year's audit, but corrective action had not been taken.

Auditors identified several issues with the way county leaders are handling money. There are examples of expenditures exceeding appropriations, problems with purchasing procedures, and bank statements not being reconciled. There are also examples of poor internal safeguards, such as multiple employees using the same cash drawer, and not separating responsibilities for handling money.

These findings are spread across numerous departments including the County Executive's office, the road superintendent's office, and the office of Circuit and General Sessions Courts Clerk.

Auditors also found the General Fund had a deficit of \$130,168 on June 30, 2014 resulting from expenditures exceeding available funds. The Solid Waste Disposal Fund had a deficit of \$229,905.

Pickett County does not have a central system of accounting, budgeting and purchasing, which the Comptroller's Office recommends as a best practice.

"Year after year we have found serious problems in Pickett County. It's time for change," said Comptroller Justin P. Wilson. "The County Audit Committee must begin addressing these findings, and work with the new County Executive to implement changes. The issues we've identified leave the County open to fraud, waste and abuse of public money."

To view the audit online, go to: <http://www.comptroller.tn.gov/la/>

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 the Comptroller's Office on twitter: [@TNCOT](https://twitter.com/TNCOT)

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