

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

**AUDIT COMMITTEE**

MARCH 28, 2022 | 6:00PM | TC COURTHOUSE

**Agenda**

1. Open Meeting
2. Attendance
3. Review Minutes from March 16, 2021
4. Elect Officers
5. Review FY 2021 Report
  - A. Fund Balances
  - B. Audit Findings
    - County General – *none*
    - Highway Department– *none*
    - Schools– *none*
    - Water Department

*Please note these have been addressed and corrected.*

    - (1) Maintenance of Capital Asset Records
    - (2) Competitive bids were not solicited for work on sewer lines
6. Other Business
7. Public Comment
8. Adjourn

# Hartsville/Trousdale Audit Committee

## Meeting Minutes

**March 16, 2021 - 6:00 P.M. – Trousdale County Courthouse – 2nd Floor Courtroom**

**Present:** Dwight Jewell, Richard Harsh, Mary Ann Baker, Coy Dickey, Beverly Atwood and Steve Whittaker via ZOOM.

**Absent:** Rachel Jones

**Others Present:** Mayor Stephen Chambers, Sheriff Ray Russell, Amy Thomas, Tyler Ensminger, Tommy McFarland and Chris Gregory

### 1. Open Meeting

Chairman Harsh called the meeting to order at 6:00 P.M. and advised Pursuant to Governor Lee’s Executive Orders No. 16 and subsequent orders, and the need to limit the community spread of COV-19, this meeting will be held with a virtual meeting option.

### 2. Minutes of previous meeting

Beverly Atwood made a motion to approve the minutes of the February 11, 2020 meeting as submitted. Seconded by Coy Dickey.

MOTION CARRIED

### 3. Elect Officers

Beverly Atwood made a motion that all positions remain the same, Seconded by Coy Dickey

Richard Harsh – Chairman

Steve Whittaker – Vice Chairman

Mary Ann Baker – Secretary

MOTION CARRIED

### 4. Review FY 2020 Report

A. Mayor Chambers went over the following fund balances.

#### Fund Balances per FY2020 Audit

Fund	Beginning	Net	Ending	Projected	Projected
	Balance	Change	Balance		
	7/1/2019		6/30/2020	6/30/2020	6/30/2020
101 - General Fund	3,889,093	↓ (38,591)	<b>3,850,502</b>	pg 29 2,310,211	(1,578,882)
111 - Urban Services	1,107,320	↑ 88,980	<b>1,196,300</b>	pg 125 716,069	(391,251)
116 - Solid Waste	572,321	↑ 11,946	<b>584,267</b>	pg 125 235,689	(336,632)
118 - Ambulance Services	577,452	↓ (35,051)	<b>542,401</b>	pg 125 457,195	(120,257)
122 - County Drug Fund	63,151	↓ (2,126)	<b>61,025</b>	pg 125 36,497	(26,654)
151 - Debt Services	433,835	↑ 50,488	<b>484,323</b>	pg 127 415,483	(18,352)
156 - Education Debt Services <i>Wheel Tax / 2002 High School</i>	701,822	↓ (158,043)	<b>543,779</b>	pg 127 399,659	(302,163)
131 - Highway Fund	800,958	↑ 387,277	<b>1,188,235</b>	pg 125 273,277	(527,681)
141 - General Purpose School	3,963,918	↓ (605,560)	<b>3,358,358</b>	pg 149 2,274,998	(1,688,920)
<b>Total Fund Balance</b>	<b>12,153,517</b>	<b>(300,680)</b>	<b>11,853,202</b>	7,119,078	(4,990,792)

**B. Audit Findings**

No Findings in the Highway Department, Schools and Water Department.

County General \*Sheriff's Department had the following

1. Duties were not segregated adequately.
2. Some funds were not deposited within three days of collection.

Sheriff Russell advised that these finding were due to the change of Administration in the jail. A corrective action plan had been submitted.

Tyler Ensminger with the State Comptroller's Office also added that some tests have been done and these findings have been corrected.

**5. Other Business**

None

**6. Public Comment**

None

**7. ADJOURN**

Mary Ann Baker made a motion to adjourn the meeting at 6:16 P.M., Seconded by Coy Dickey.

MOTION CARRIED

## Fund Balances per FY2021 Audit

Fund	Beginning Balance	Net Change		Ending Balance		Projected Balances per Budget	Projected Net Change per Budget
	7/1/2020			6/30/2021		6/30/2021	6/30/2021
101 - General Fund	3,850,502	↑	721,802	<b>4,572,304</b>	pg 29	2,085,124	(1,765,378)
111 - Urban Services	1,196,300	↑	311,639	<b>1,507,939</b>	pg 129	989,434	(206,866)
116 - Solid Waste	584,267	↑	249,806	<b>834,073</b>	pg 130	543,654	(40,613)
118 - Ambulance Services	542,401	↓	(171,864)	<b>370,537</b>	pg 131	276,143	(266,258)
122 - County Drug Fund	61,025	↑	12,376	<b>73,401</b>	pg 132	19,478	(41,547)
151 - Debt Services	484,323	↑	116,305	<b>600,628</b>	pg 134	426,911	(57,412)
156 - Education Debt Services <i>Wheel Tax / 2002 High School</i>	543,779	↓	(158,131)	<b>385,648</b>	pg 135	256,552	(287,227)
131 - Highway Fund	1,188,235	↑	45,677	<b>1,233,912</b>	pg 133	244,493	(943,742)
141 - General Purpose School	3,358,358	↑	334,655	<b>3,693,013</b>	pg 150	1,815,516	(1,542,842)
<b>Total Fund Balance</b>	<b>11,853,202</b>		<b>1,462,265</b>	<b>13,315,832</b>		6,657,305	(5,151,885)

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21TrousdaleAFR.pdf>



# ANNUAL FINANCIAL REPORT

## Hartsville/Trousdale County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

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### SCOPE

We have audited the basic financial statements of Hartsville/Trousdale County Government as of and for the year ended June 30, 2021.

**To see the full annual financial report visit:**

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21TrousdaleAFR.pdf>

### RESULTS

Our report on Hartsville/Trousdale County's Government financial statements is unmodified.

Our audit resulted in **two findings** and recommendations, which we have reviewed with Hartsville/Trousdale County Government management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

### FINDINGS BY OFFICE

The following are summaries of the audit findings:

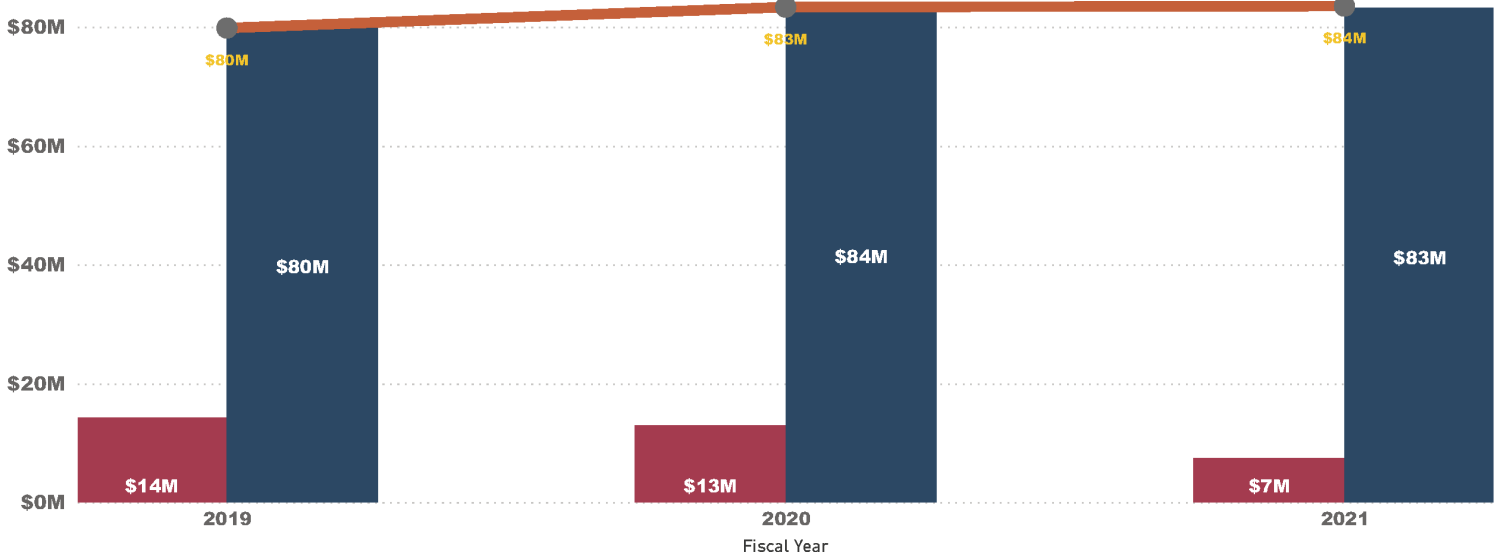
#### **Water and Sewer Utility Department**

- The department had deficiencies in the maintenance of capital asset records.
- Competitive bids were not solicited for work on sewer lines.

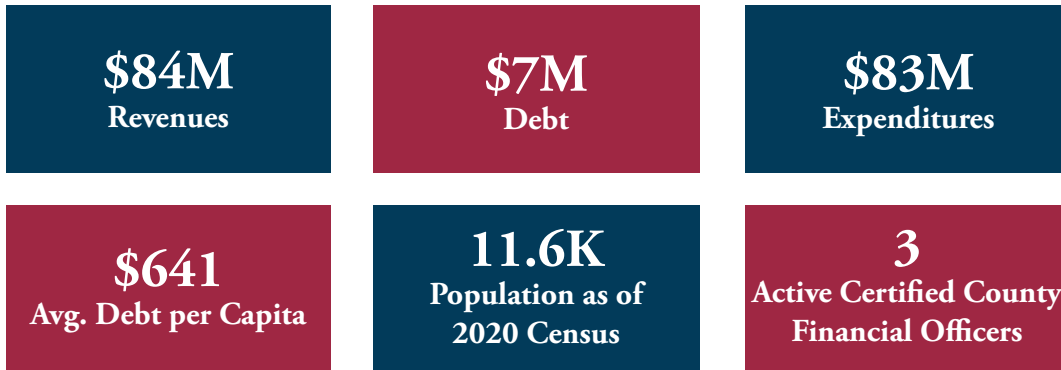
## DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



## HARTSVILLE/TROUSDALE COUNTY GOVERNMENT DEMOGRAPHICS • FY 2021 .....



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

