



Jason E. Mumpower, Comptroller of the Treasury

March 20, 2025

Lewis County Schools Must Work to Address Audit Findings

The Lewis County School District is responsible for eight of the 11 audit findings in the county government's annual audit report for the fiscal year ended June 30, 2024.

Audit findings indicate weaknesses, deficiencies, or areas of noncompliance within a government's financial operations. All four of the school district's audit findings from fiscal year 2023 were repeated in the new fiscal year 2024 report, along with an additional four findings.

The school district's audit findings include multiple deficiencies in budget, purchasing, and accounting processes. There are also several findings related to the district not properly reconciling its accounts and records on a monthly basis.

The three other findings in the county's annual audit report are related to the Offices of County Mayor and County Clerk.

The Comptroller's Office would like to commend the Office of County Mayor, Office of Road Superintendent, and Office of Trustee for either correcting their audit findings or making major strides toward improving their financial operations since the previous audit.

"Lewis County school officials should follow the example set by other county offices in correcting its audit findings and ensuring better financial management," said Comptroller Mumpower. "The county should follow its own corrective action plans to be sure these same issues do not arise again."

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

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