



ANNUAL FINANCIAL REPORT

Benton County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Benton County 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/FY21BentonAFR.pdf>

RESULTS

Our report on Benton County's financial statements is unmodified.

Our audit resulted in **four findings** and recommendations, which we have reviewed with Benton County 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:

Office of the County Mayor

- The General Debt Service Fund required material audit adjustments for proper financial statement presentation.
- Official prenumbered receipts were not issued, and some funds were not deposited within three days of collection at the animal shelter.

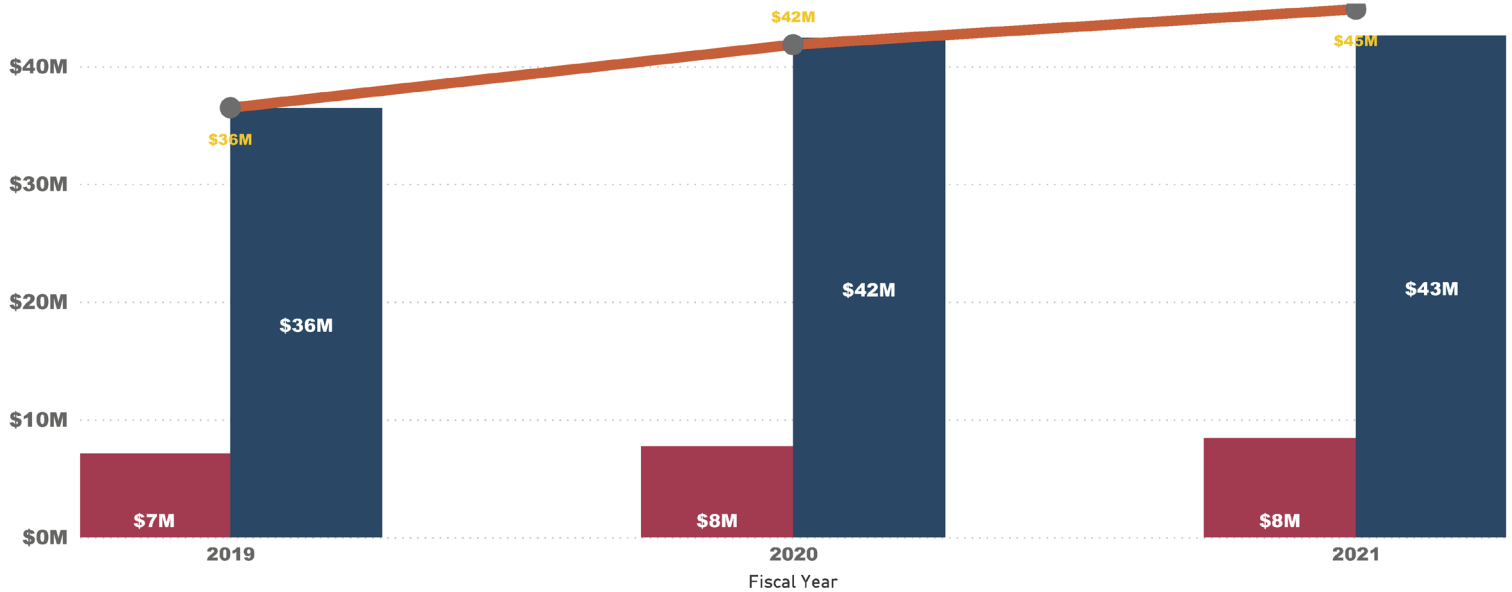
Office of Director of Schools

- The office had deficiencies in budget operations.
- Amounts withheld from contractor payments were not deposited into an escrow account

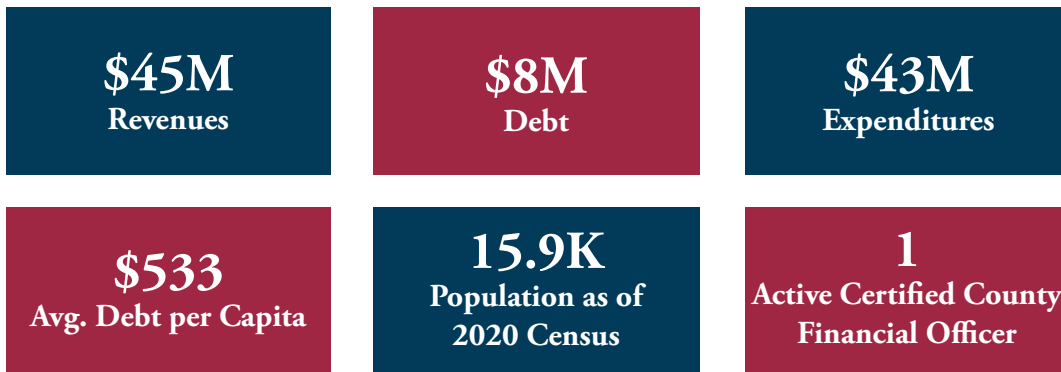
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



BENTON COUNTY DEMOGRAPHICS • FY 2021



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

<https://tncot.cc/tag>

