



ANNUAL FINANCIAL REPORT

Carter County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Carter 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/FY21CarterAFR.pdf>

RESULTS

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

Our audit resulted in **seven findings** and recommendations, which we have reviewed with Carter 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:

Carter County

- County officials were not paid in compliance with state statute.

Offices of County Mayor, Director of Schools, Highway Superintendent, and Finance Director

- Carter County did not obtain a current actuarial valuation for other postemployment benefits timely.

Office of County Mayor, Director of Schools, Highway Superintendent, Solid Waste Department, and Finance Director

- The county had deficiencies in budget operations.
- Some invoices were not paid timely.

Office of Director of Schools and Finance Director

- An investigation of the Carter County Head Start program disclosed misappropriation of funds and questionable disbursements.
- Fund balance reserve amounts were not calculated in the General Purpose School and School Federal Projects funds.

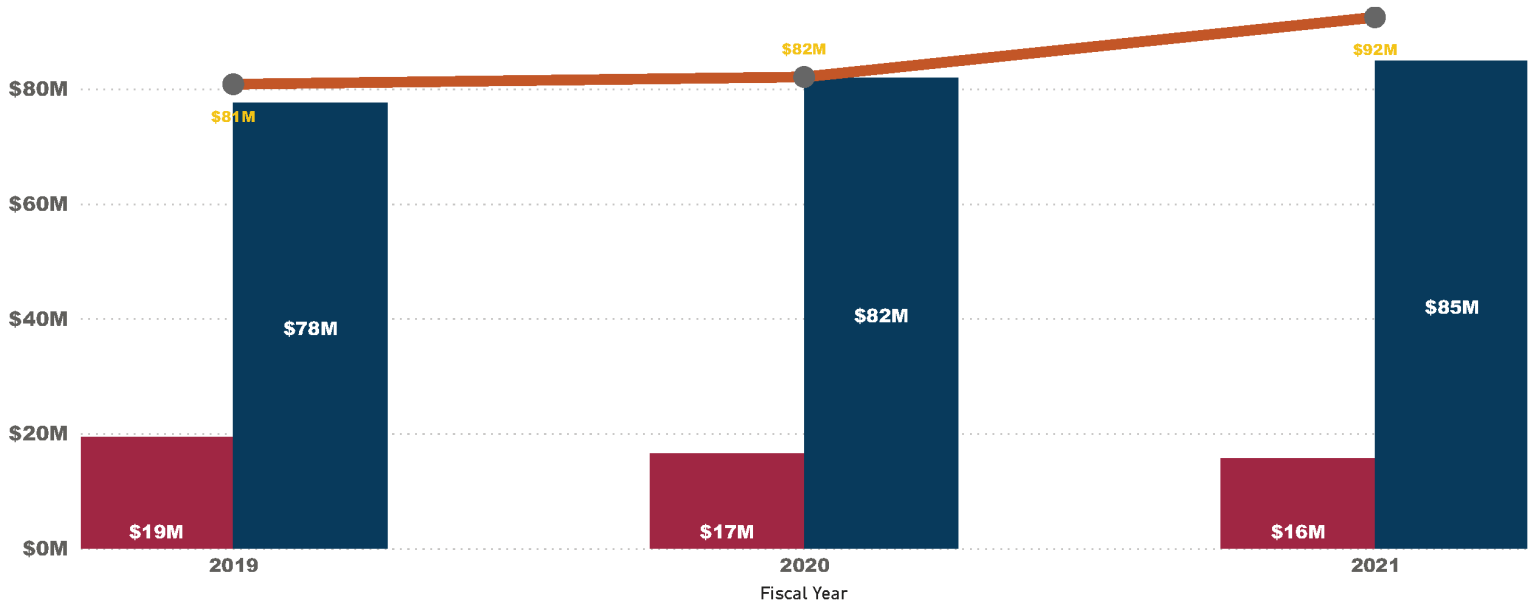
Office of Sheriff

- The sheriff did not obtain a letter of agreement or court degree to authorize deputy hires.

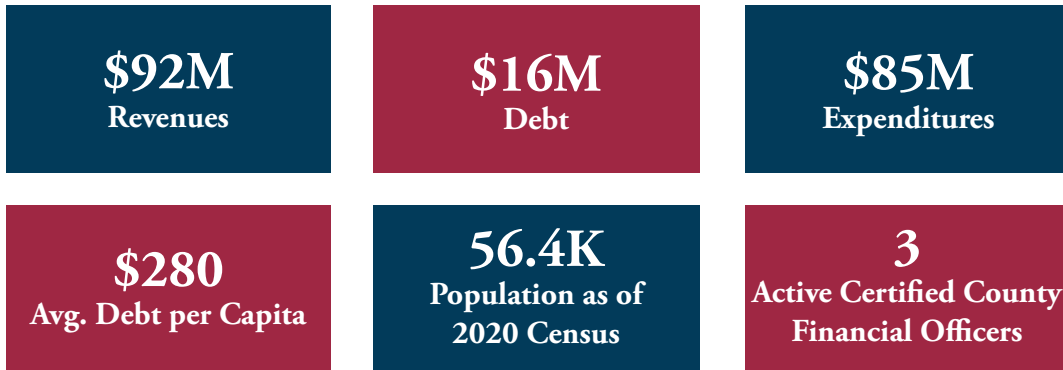
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



CARTER COUNTY DEMOGRAPHICS • FY 2021



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

<https://tncot.cc/tag>

