



ANNUAL FINANCIAL REPORT

Haywood County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Haywood 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/FY21HaywoodAFR.pdf>

RESULTS

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

Our audit resulted in **nine findings** and recommendations, which we have reviewed with Haywood 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 County Mayor

- The Solid Waste Disposal Fund had a deficit in unrestricted net position at June 30, 2021.
- The office had deficiencies in budget operations.
- General ledger payroll deduction accounts were not reconciled with payroll reports and payments.
- The Community Development/Industrial Park and Education Capital Projects funds had deficits in unassigned fund balances at June 30, 2021.
- Purchase orders were not always issued properly.
- Drug court fees were not remitted to the state in accordance with state statute.

Office of Director of Schools

- The office had deficiencies in budget operations.

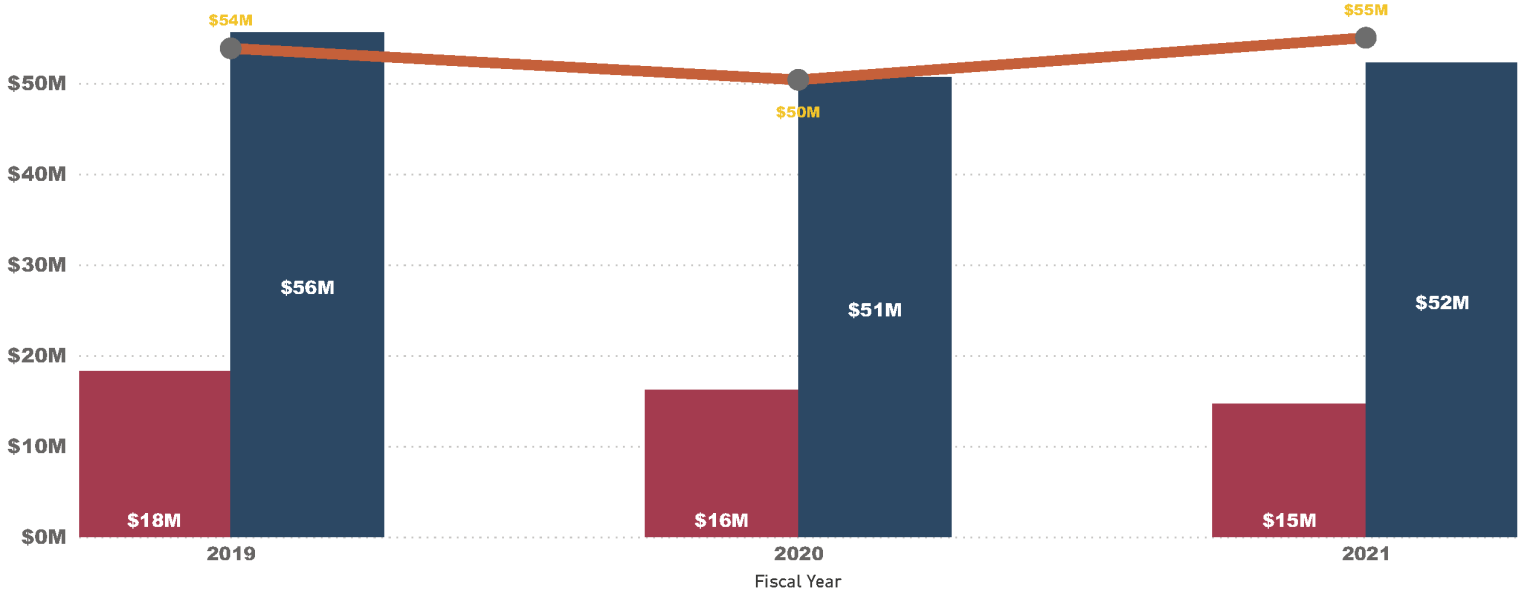
Haywood County

- Allegations related to the former budget director are currently under investigation.
- An investigation of the Elma Ross Public Library disclosed fraudulent checks drawn on the library's bank account resulting in a theft of \$32,367.

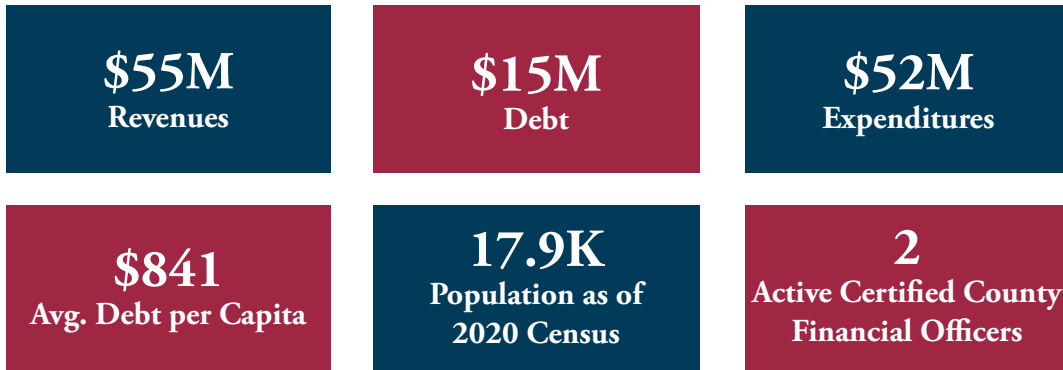
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



HAYWOOD COUNTY DEMOGRAPHICS • FY 2021



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:
<https://tncot.cc/tag>

