



# ANNUAL FINANCIAL REPORT

## Jefferson County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

---

### SCOPE

We have audited the basic financial statements of Jefferson 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/FY21JeffersonAFR.pdf>

### RESULTS

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

Our audit resulted in **four findings** and recommendations, which we have reviewed with Jefferson County management. The 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:

#### Jefferson County

- The Solid Waste Disposal Fund had a deficit in total net position and in unrestricted net position.
- Jefferson County has a material recurring audit finding.

#### Office of Director of Schools

- The School Federal Projects Fund had a deficit in unrestricted fund balance at June 30, 2021.

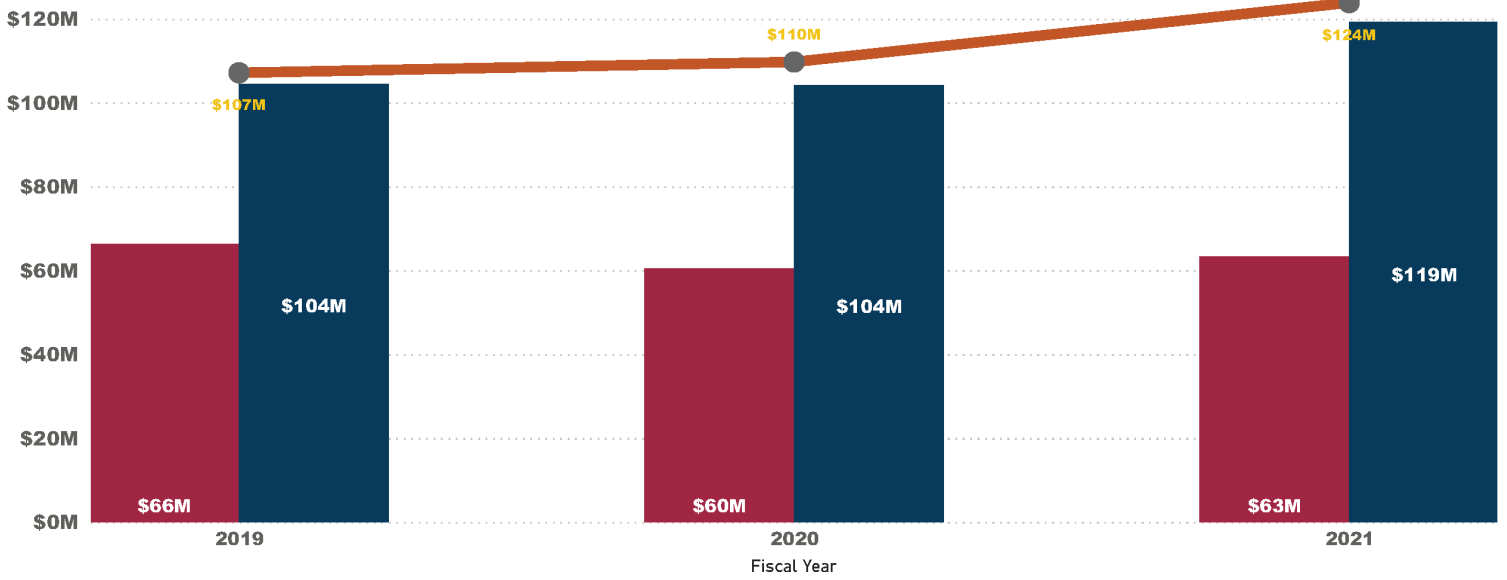
#### Office of Sheriff

- Excess payments were inadvertently made to inmates from the work release program resulting in a cash shortage of \$1,223.

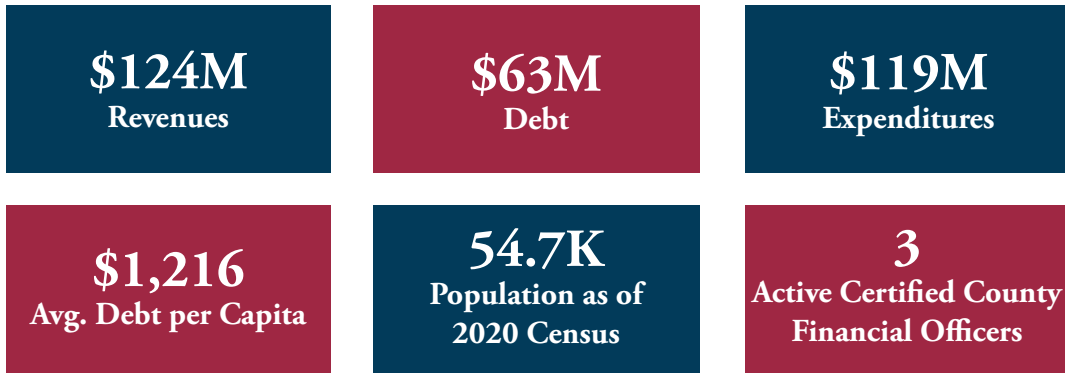
## DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



## JEFFERSON COUNTY DEMOGRAPHICS • FY 2021



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

<https://tncot.cc/tag>

