



ANNUAL FINANCIAL REPORT

Johnson County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Johnson 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/FY21JohnsonAFR.pdf>

RESULTS

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

Our audit resulted in **six findings** and recommendations, which we have reviewed with Johnson 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 and Director of Accounts and Budgets

- Two current employees were paid for unused vacation days contrary to provisions in the county's personnel policy.

Offices of Director of Schools and Director of Accounts and Budgets

- The offices had deficiencies in purchasing procedures.
- Expenditures exceeded appropriations.

Office of Director of Schools

- The school department did not maintain adequate control over its capital asset records.

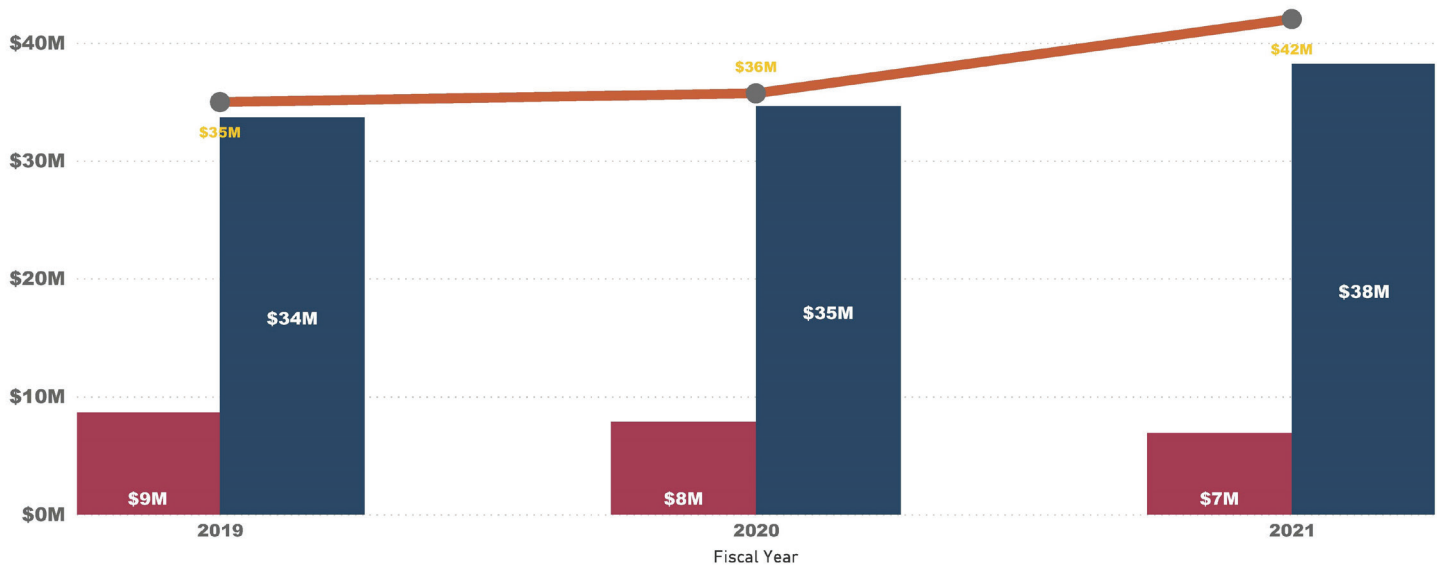
Office of Sheriff

- Time records were not on file to support payroll disbursements.
- The office did not review a list of voided transactions.

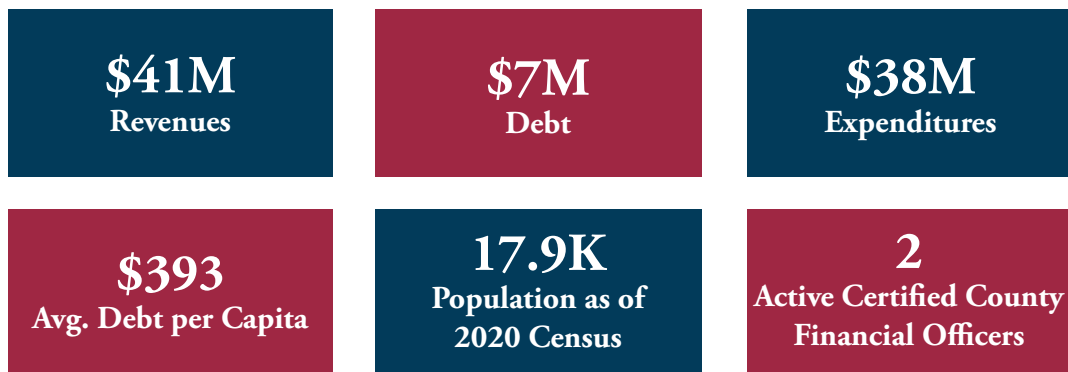
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



JOHNSON COUNTY DEMOGRAPHICS • FY 2021



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

<https://tncot.cc/tag>

