



ANNUAL FINANCIAL REPORT

Cocke County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

SCOPE

We have audited the basic financial statements of Cocke County as of and for the year ended June 30, 2022.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2022/FY22CockeAFR.pdf>

RESULTS

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

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

Cocke County

- Cocke County Commission should take action to liquidate the remaining cash shortage of the former clerk and master.
- An investigation of the Cocke County Parks and Recreation Department disclosed deficiencies in internal controls.

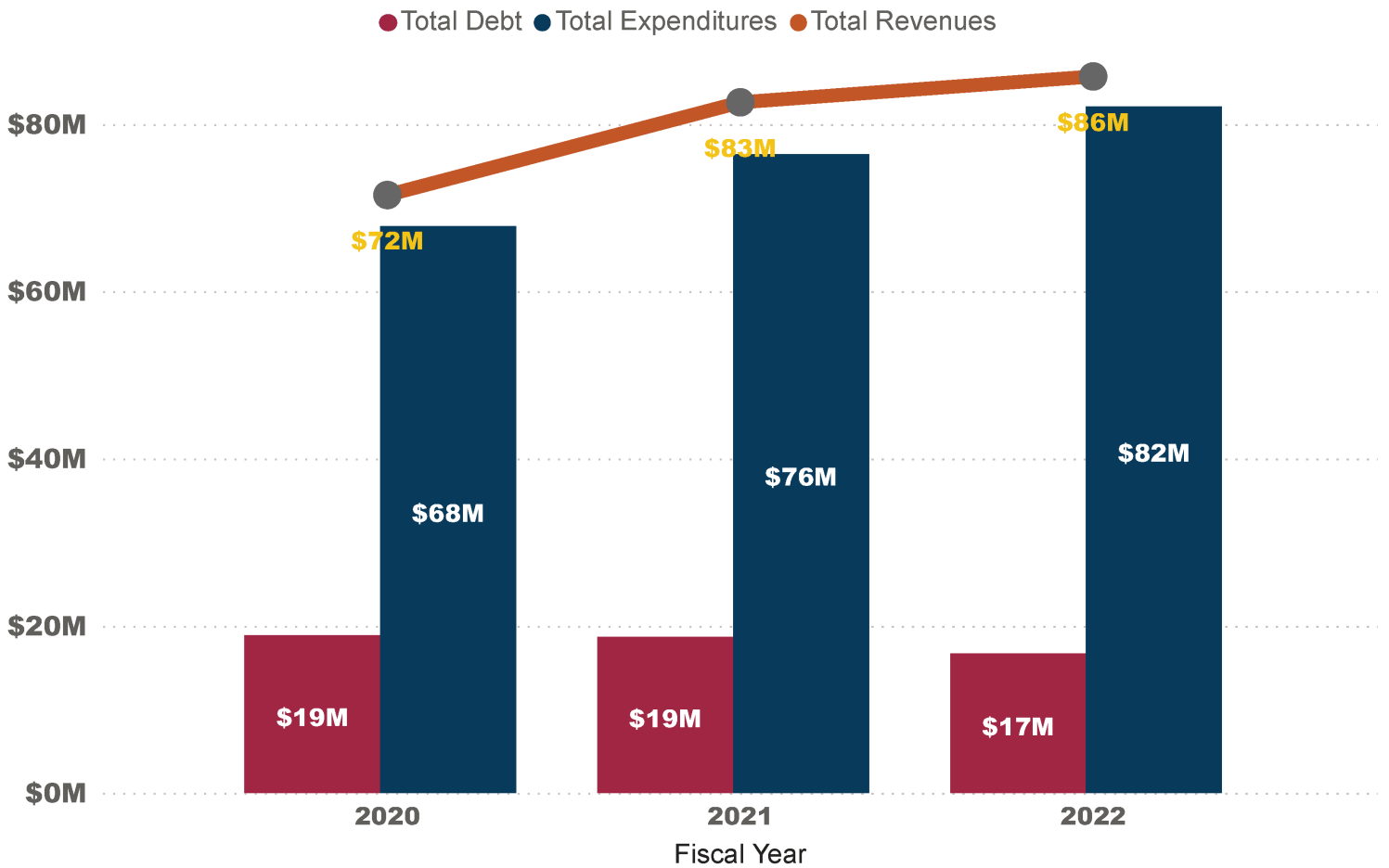
Offices of County Mayor and Director of Accounts and Budgets

- The offices had deficiencies in budget operations.

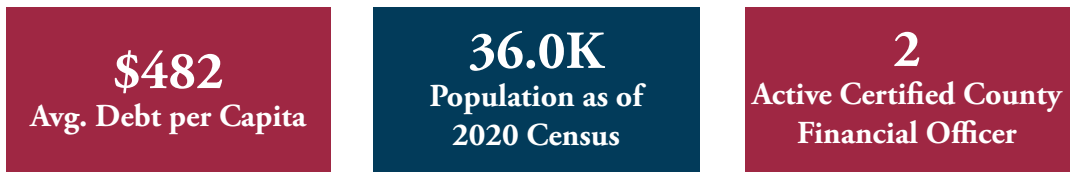
Office of Sheriff

- An investigation of the Cocke County Sheriff's Department disclosed a deputy submitted timesheets to the county and a municipal police department for same hours worked.

DATA SNAPSHOT



COCKE COUNTY DEMOGRAPHICS • FY 2022



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

