



ANNUAL FINANCIAL REPORT

Hardeman County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

SCOPE

We have audited the basic financial statements of Hardeman 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/FY22HardemanAFR.pdf>

RESULTS

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

Our audit resulted in **12 findings** and recommendations, which we have reviewed with Hardeman 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

- The office had deficiencies in purchasing procedures.
- Some general ledger payroll deduction accounts were not reconciled with payroll reports and payments in the General Fund.
- The office had deficiencies in budget operations.
- County commissioners were not paid in compliance with state statute.
- The office had deficiencies in the administration of payroll and accrued leave records.
- A capital outlay note was not issued in compliance with state statutes.
- Some funds were not deposited within three days of collection at the Solid Waste and Animal Control Office.

Office of Highway Superintendent

- The Highway/Public Works Fund required material audit adjustments for proper financial statement presentation.

Office of Director of Schools

- The office had deficiencies in budget operations.

Office of Trustee

- The office had accounting deficiencies.

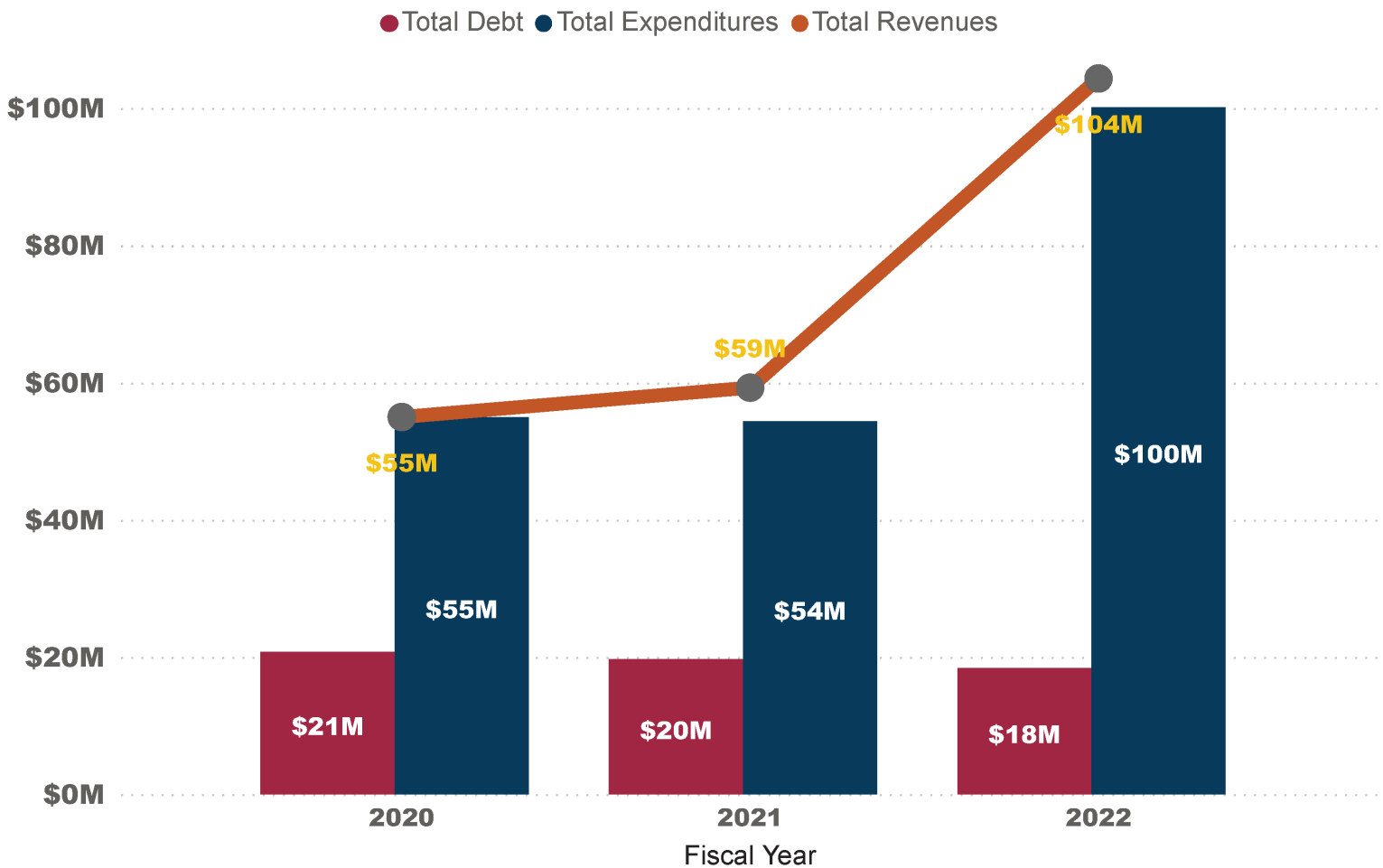
Office of Sheriff

- The annual financial report did not properly reflect the operations of the office.

Offices of Trustee and Sheriff

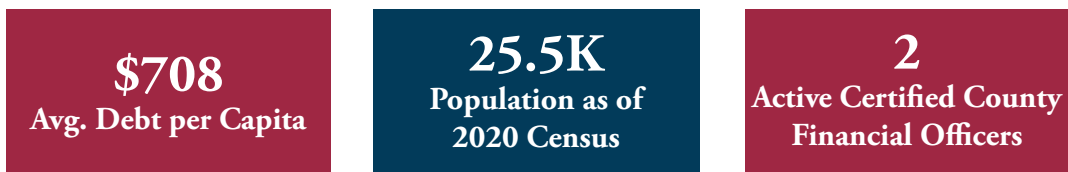
- Duties were not segregated adequately.

DATA SNAPSHOT



*The substantial increase in Hardeman County's total revenues and expenditures is due to funds passing through Hardeman County to a private correctional facility.

HARDEMAN COUNTY DEMOGRAPHICS • FY 2022



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

<https://tncot.cc/tag>

