



# ANNUAL FINANCIAL REPORT

## Lincoln County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

---

### SCOPE

We have audited the basic financial statements of Lincoln 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/FY22LincolnAFR.pdf>

### RESULTS

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

Our audit resulted in **two findings**, which we have reviewed with Lincoln 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:

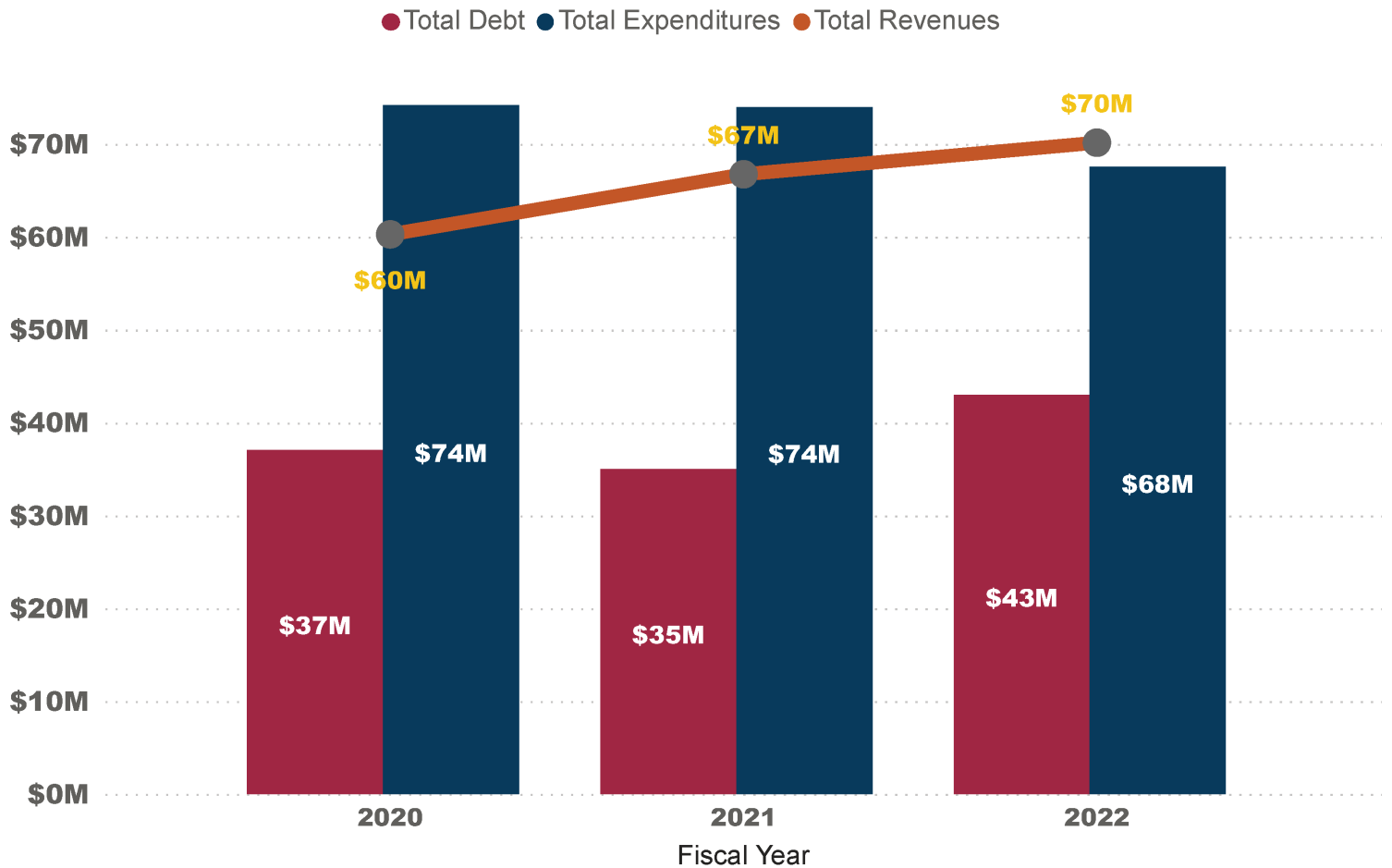
#### **Offices of County Mayor and Director of Finance**

- The office had deficiencies in budget operations.

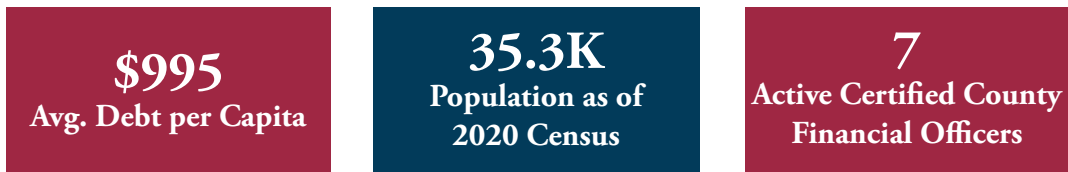
#### **Offices of Director of Schools and Director of Finance**

- The Education Capital Projects Fund required material audit adjustments for proper financial statement presentation.

## DATA SNAPSHOT



## LINCOLN COUNTY DEMOGRAPHICS • FY 2022



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

