



ANNUAL FINANCIAL REPORT

Metropolitan Lynchburg, Moore County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

SCOPE

We have audited the basic financial statements of Metropolitan Government of Lynchburg, Moore 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/FY22MooreAFR.pdf>

RESULTS

Our report on the metropolitan government's financial statements is unmodified.

Our audit resulted in **six findings** and recommendations, which we have reviewed with the metropolitan government's 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 Metropolitan Mayor

- Consolidated purchasing required by the charter has not been implemented.
- Material audit adjustments were required for proper financial statement presentation.
- The office had deficiencies in budget operations.
- The purchase of celebration banners was not competitively bid.

Offices of Metropolitan Mayor and Sheriff

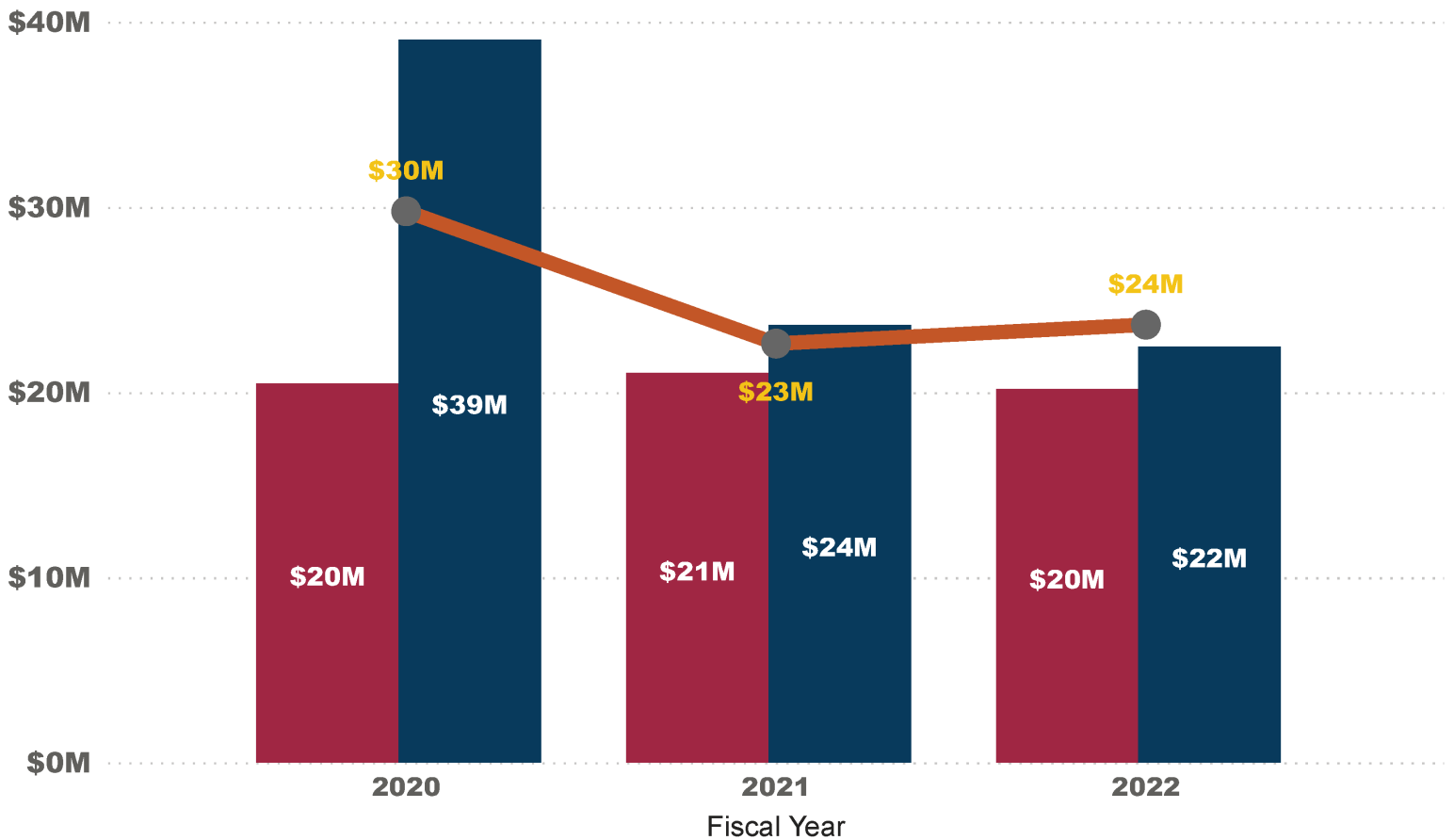
- Employees received overtime benefits that were not in compliance with approved personnel policies.

Office of Sheriff

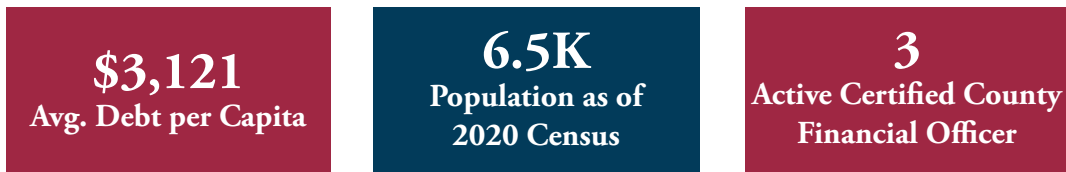
- Commissary bank statements were not properly reconciled with the general ledger.

DATA SNAPSHOT

● Total Debt ● Total Expenditures ● Total Revenues



MOORE COUNTY DEMOGRAPHICS • FY 2022



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

