



# ANNUAL FINANCIAL REPORT

## Stewart County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

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### SCOPE

We have audited the basic financial statements of Stewart 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/FY22StewartAFR.pdf>

### RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Stewart 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 County Mayor

- The office had deficiencies with renovations to the Stewart County Visitor Center.

#### Office of Highway Superintendent

- An emergency purchase was not presented to the county mayor and county commission in compliance with county policy.

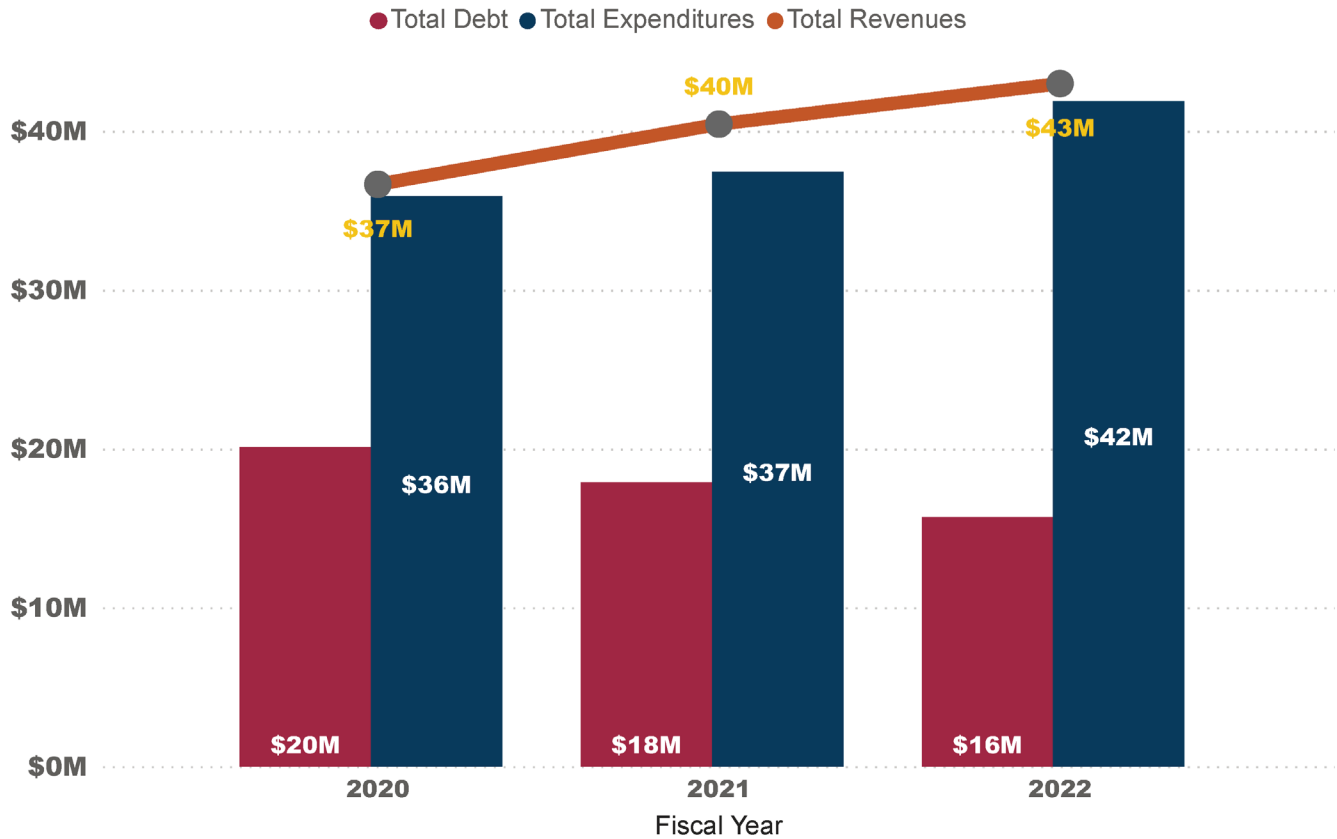
#### Office of County Clerk

- Duties were not segregated adequately.
- Multiple employees operated from the same cash drawer.

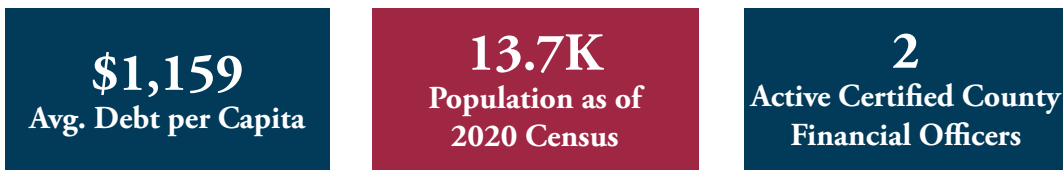
#### Office of Sheriff

- The office did not review a list of voided transactions or reprinted checks.

## DATA SNAPSHOT



## STEWART COUNTY DEMOGRAPHICS • FY 2022



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

<https://tncot.cc/tag>

