



ANNUAL FINANCIAL REPORT

Sullivan County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

SCOPE

We have audited the basic financial statements of Sullivan 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/FY22SullivanAFR.pdf>

RESULTS

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

Our audit resulted in five findings and recommendations, which we have reviewed with Sullivan 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, Director of Schools, and Finance Director

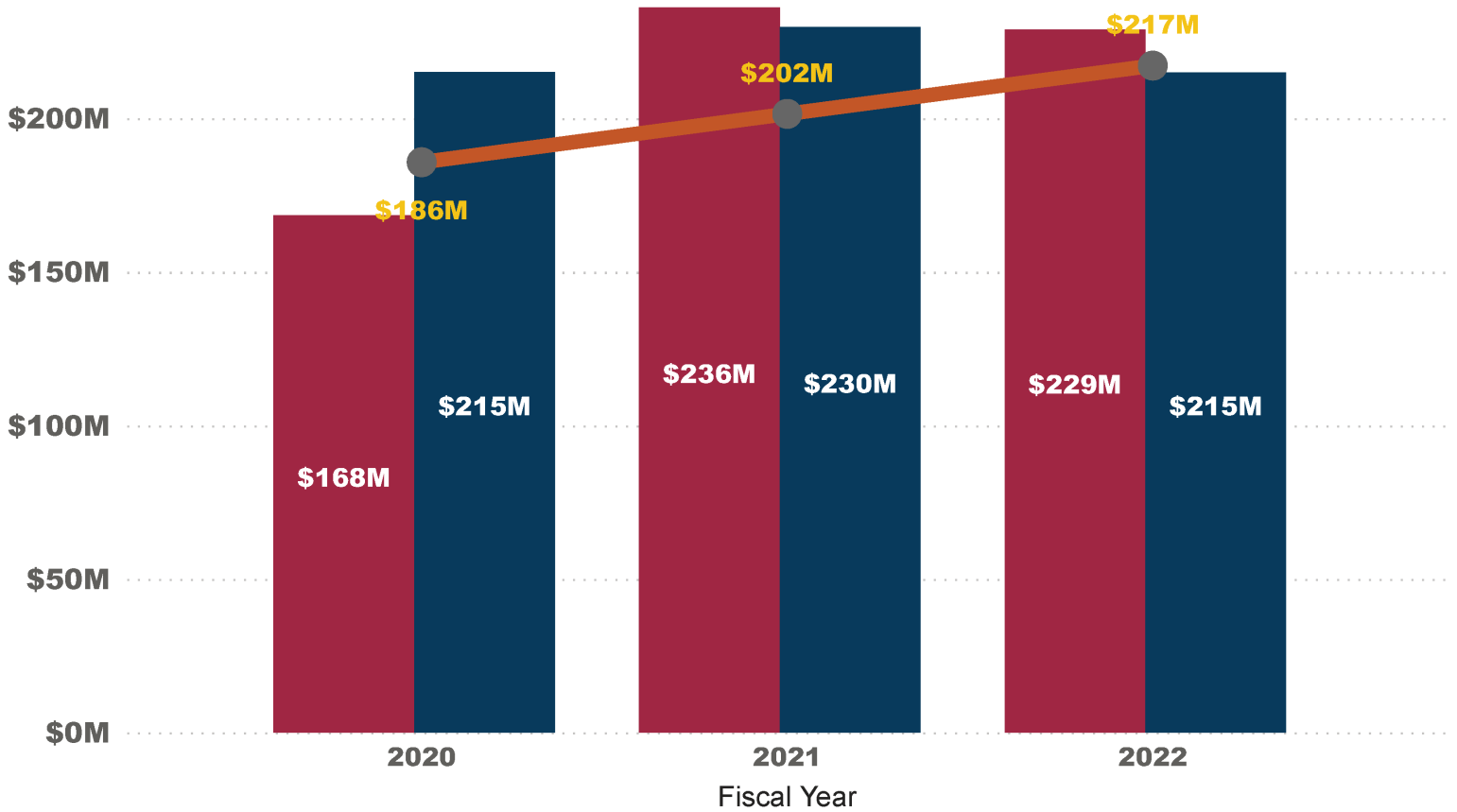
- Accounting records were not closed and available for audit by August 31, 2022.
- The accounting records for some funds had not been maintained properly.
- Deficiencies related to the administration of payroll resulted in improper payments to some former school department employees.
- Deficiencies were noted in purchasing procedures related to the school department.

Offices of County Mayor and Finance Director

- Observation Knob Park is currently being investigated.

DATA SNAPSHOT

● Total Debt ● Total Expenditures ● Total Revenues



SULLIVAN COUNTY DEMOGRAPHICS • FY 2022

\$1,523
Avg. Debt per Capita

158.2K
Population as of
2020 Census

3
Active Certified County
Financial Officer

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

<https://tncot.cc/tag>

