



# ANNUAL FINANCIAL REPORT

## Van Buren County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

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### SCOPE

We have audited the basic financial statements of Van Buren 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/FY22VanBurenAFR.pdf>

### RESULTS

Our report on Van Buren County's financial statements is unmodified.

Our audit resulted in **four findings** and recommendations, which we have reviewed with Van Buren 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 and Director of Schools**

- Some general ledger payroll deduction accounts were not reconciled with payroll reports and payments.

#### **Offices of County Clerk**

- The office did not implement adequate controls to protect its information resources.

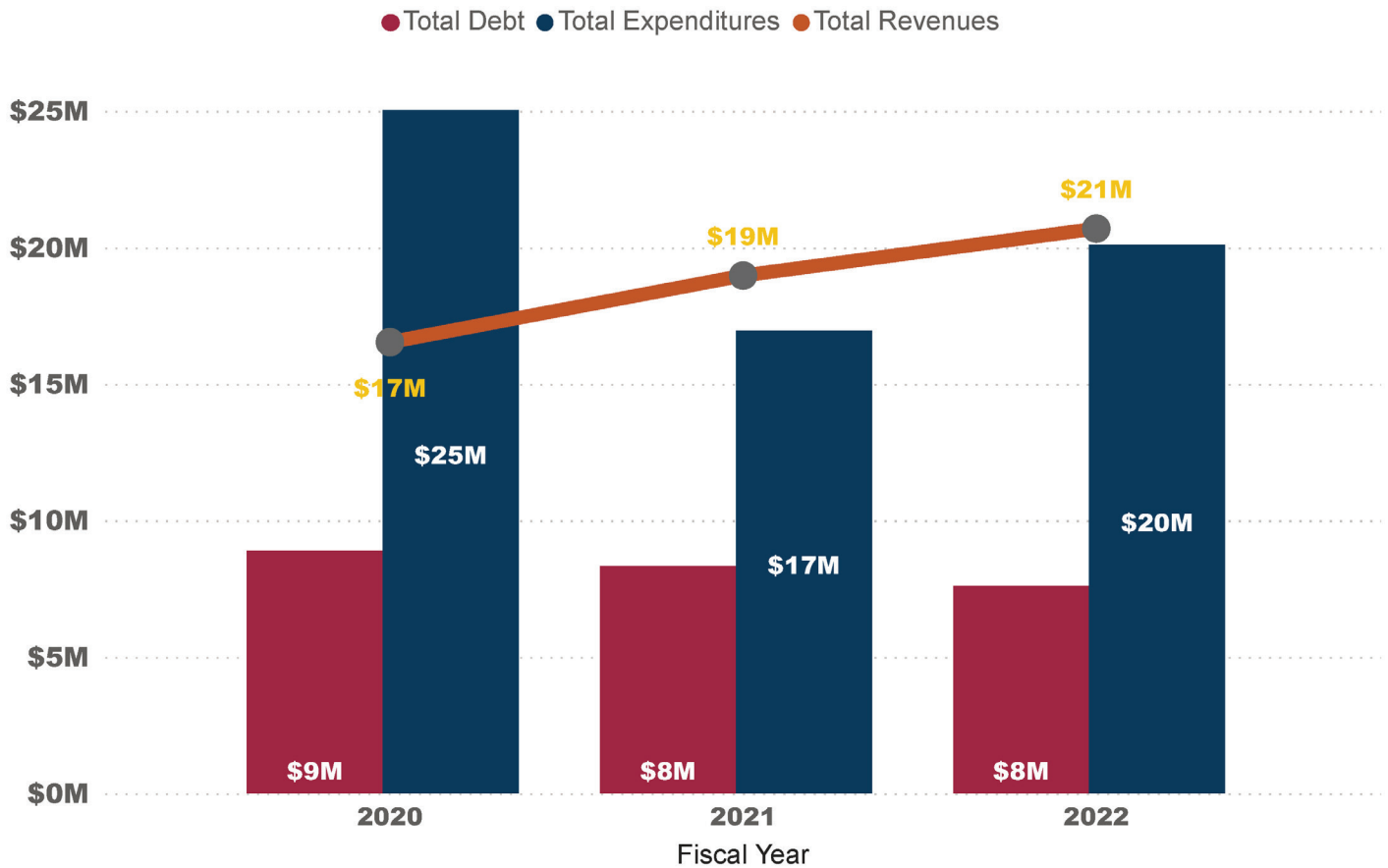
#### **Office of Circuit and General Sessions Court Clerk**

- The general sessions court clerk did not post short-term investment account activity to the accounting records.

#### **Office of Sheriff**

- Fees were not reported and paid to the county in compliance with state statute.

## DATA SNAPSHOT



## VAN BUREN COUNTY DEMOGRAPHICS • FY 2022

**\$1,232**  
Avg. Debt per Capita

**6.2K**  
Population as of  
2020 Census

**2**  
Active Certified County  
Financial Officers

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

<https://tncot.cc/tag>

