



ANNUAL FINANCIAL REPORT

Carroll County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

We have audited the basic financial statements of Carroll County as of and for the year ended June 30, 2023.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2023/FY23CarrollAFR.pdf>

RESULTS

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

Our audit resulted in **four findings** and recommendations, which we have reviewed with Carroll 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 the County Mayor

- General ledger payroll deduction accounts were not reconciled with payroll reports and payments in the General, Solid/Waste Sanitation and Drug Control funds.
- The office had deficiencies in budget operations.

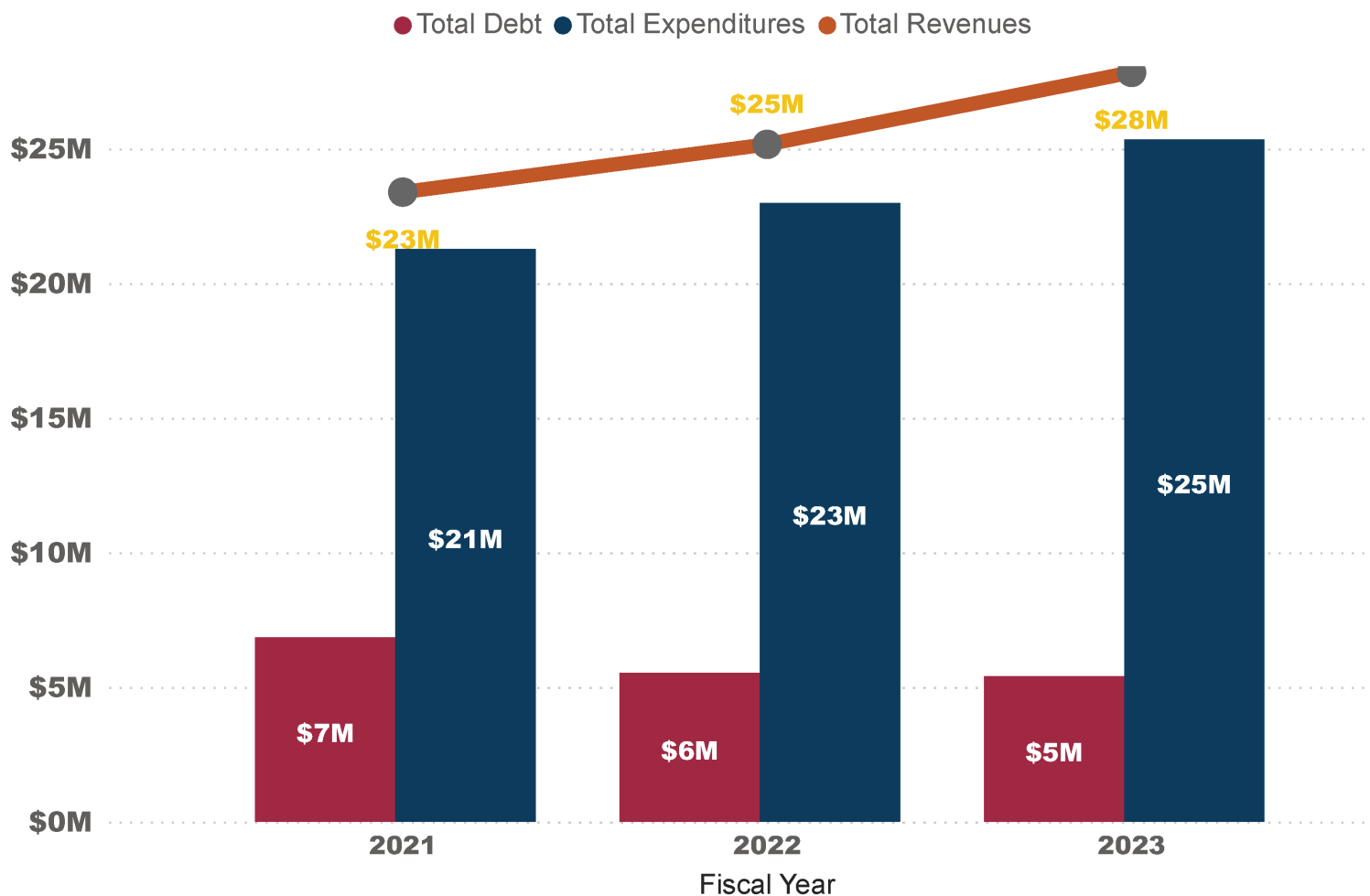
Offices of Trustee

- The office did not review its software audit log.

Office of Clerk and Master

- The clerk and master did not obtain a letter of agreement or court decree to authorize deputy hires.

DATA SNAPSHOT



CARROLL COUNTY DEMOGRAPHICS • FY 2023



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

<https://tncot.cc/tag>

