



# ANNUAL FINANCIAL REPORT

## Chester County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

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### SCOPE

We have audited the basic financial statements of Chester 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/FY23ChesterAFR.pdf>

### RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Chester 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:

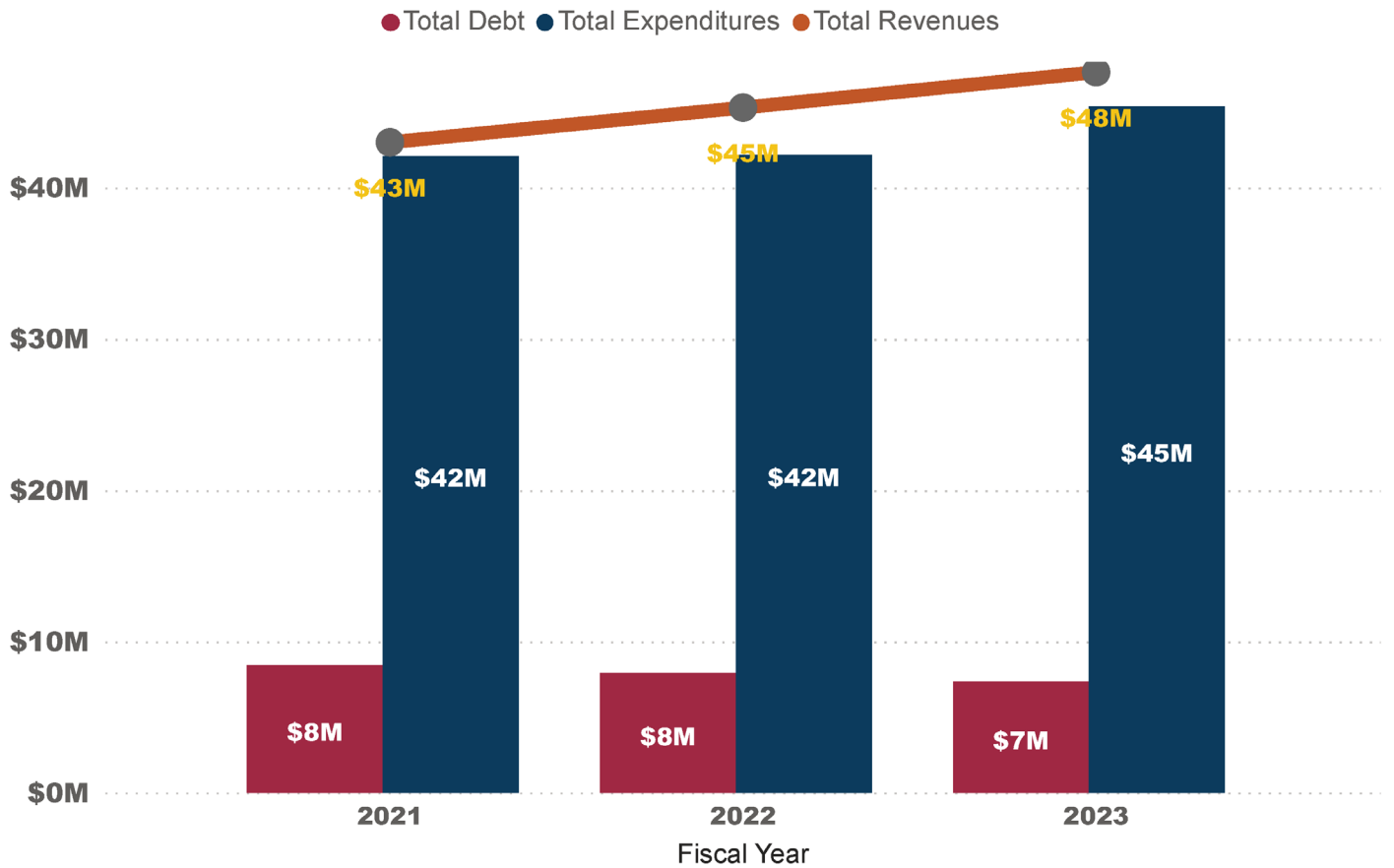
#### Office of County Mayor

- The General and Solid Waste/Sanitation funds required material audit adjustments for proper financial statement presentation.
- The office had deficiencies in budget operations.
- Accounting records for capital assets were not closed and available for audit by August 31, 2023.
- The office had deficiencies in purchasing procedures.

#### Office of Director of Schools

- Appropriations exceeded estimated available funding in the Central Cafeteria Fund.

## DATA SNAPSHOT



## CHESTER COUNTY DEMOGRAPHICS • FY 2023

**\$429**  
Avg. Debt per Capita

**3**  
Active Certified County  
Financial Officers

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

<https://tncot.cc/tag>

