



ANNUAL FINANCIAL REPORT SUMMARY

Clay County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

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

[To see the full annual financial report click here.](#)

RESULTS

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

Our audit resulted in **two findings** and recommendations, which we have reviewed with Clay 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:

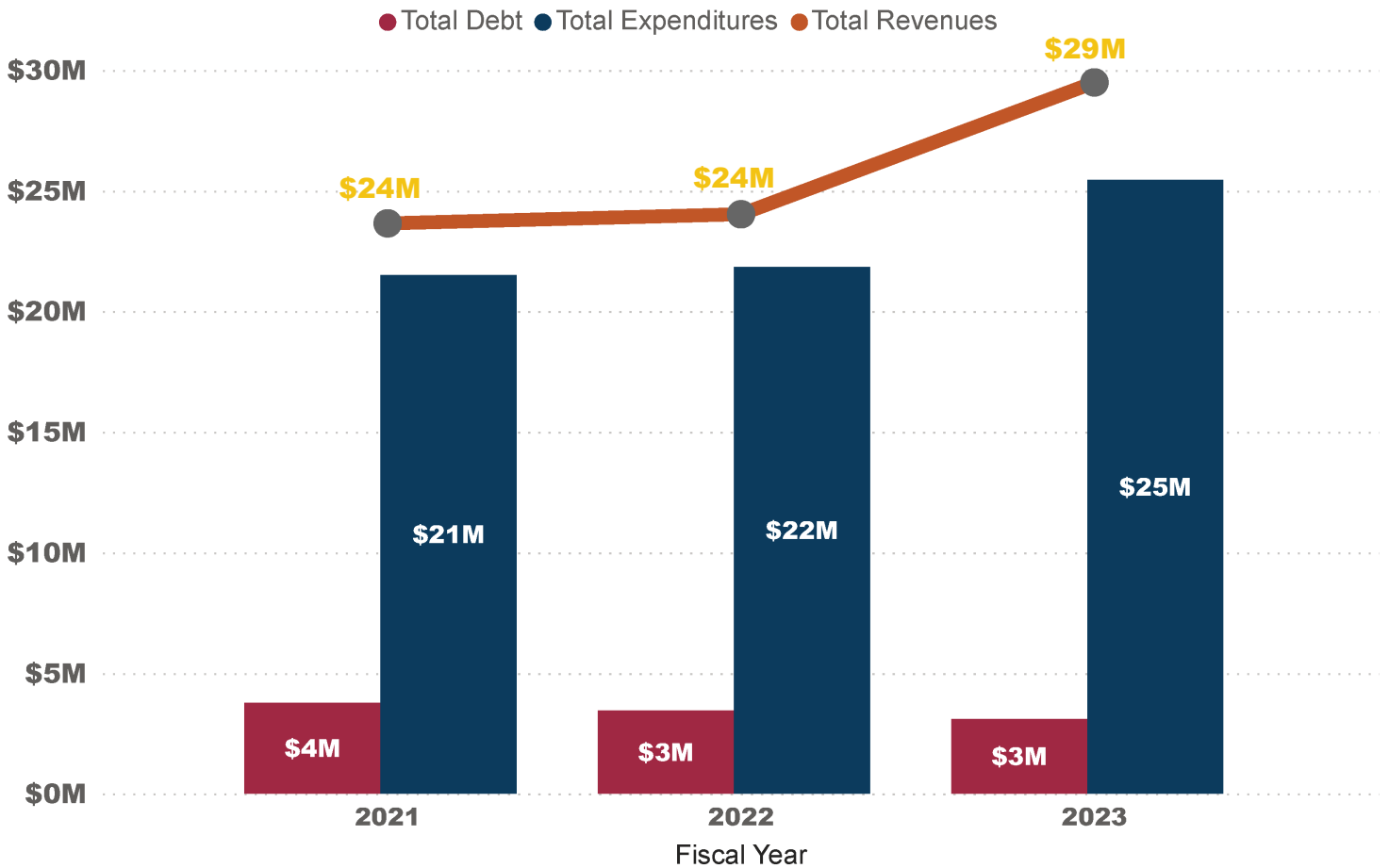
Office of the County Mayor

- The General and Other Special Revenue funds required material audit adjustments for proper financial statement presentation.

Offices of County Mayor and Road Superintendent

- The offices had not established formal purchase order systems.

DATA SNAPSHOT



CLAY COUNTY DEMOGRAPHICS • FY 2023

\$409
Avg. Debt per Capita

2
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

