



# ANNUAL FINANCIAL REPORT SUMMARY

**Cocke County, Tennessee**

FOR THE YEAR ENDED • JUNE 30, 2023

## SCOPE

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

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

## RESULTS

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

Our audit resulted in **four findings** and recommendations, which we have reviewed with Cocke 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 and Director of Accounts and Budgets**

- The offices had deficiencies in budget operations.

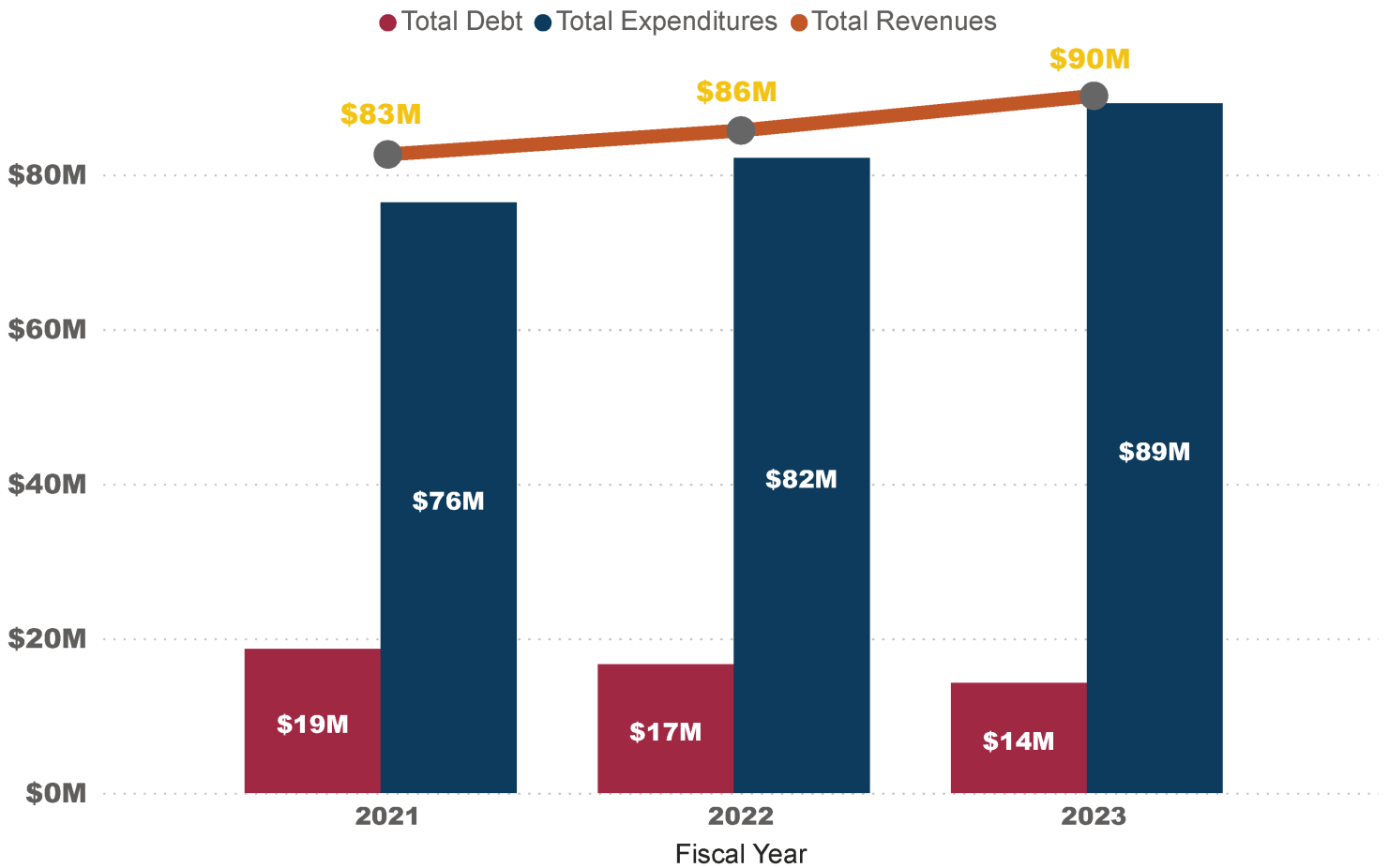
### **Office of Director of Schools**

- The school department had deficiencies in purchasing procedures.

### **Office of Trustee**

- Bank statements were not accurately reconciled with the general ledger in a timely manner.
- The monthly trustee's report was not completed and filed in compliance with state statute.

## DATA SNAPSHOT



## COCKE COUNTY DEMOGRAPHICS • FY 2023

**\$411**  
Avg. Debt per Capita

**2**  
Active Certified County  
Financial Officer

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

<https://tncot.cc/tag>

