



# ANNUAL FINANCIAL REPORT

## Crockett County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

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### SCOPE

We have audited the basic financial statements of Crockett 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/FY23CrockettAFR.pdf>

### RESULTS

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

Our audit resulted in **seven findings** and recommendations, which we have reviewed with Crockett 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

- Proper documentation was not always on file to support purchases.

#### Office of Road Supervisor

- The Highway/Public Works Fund required material audit adjustments for proper financial statement presentation.
- The office had deficiencies in purchasing procedures.

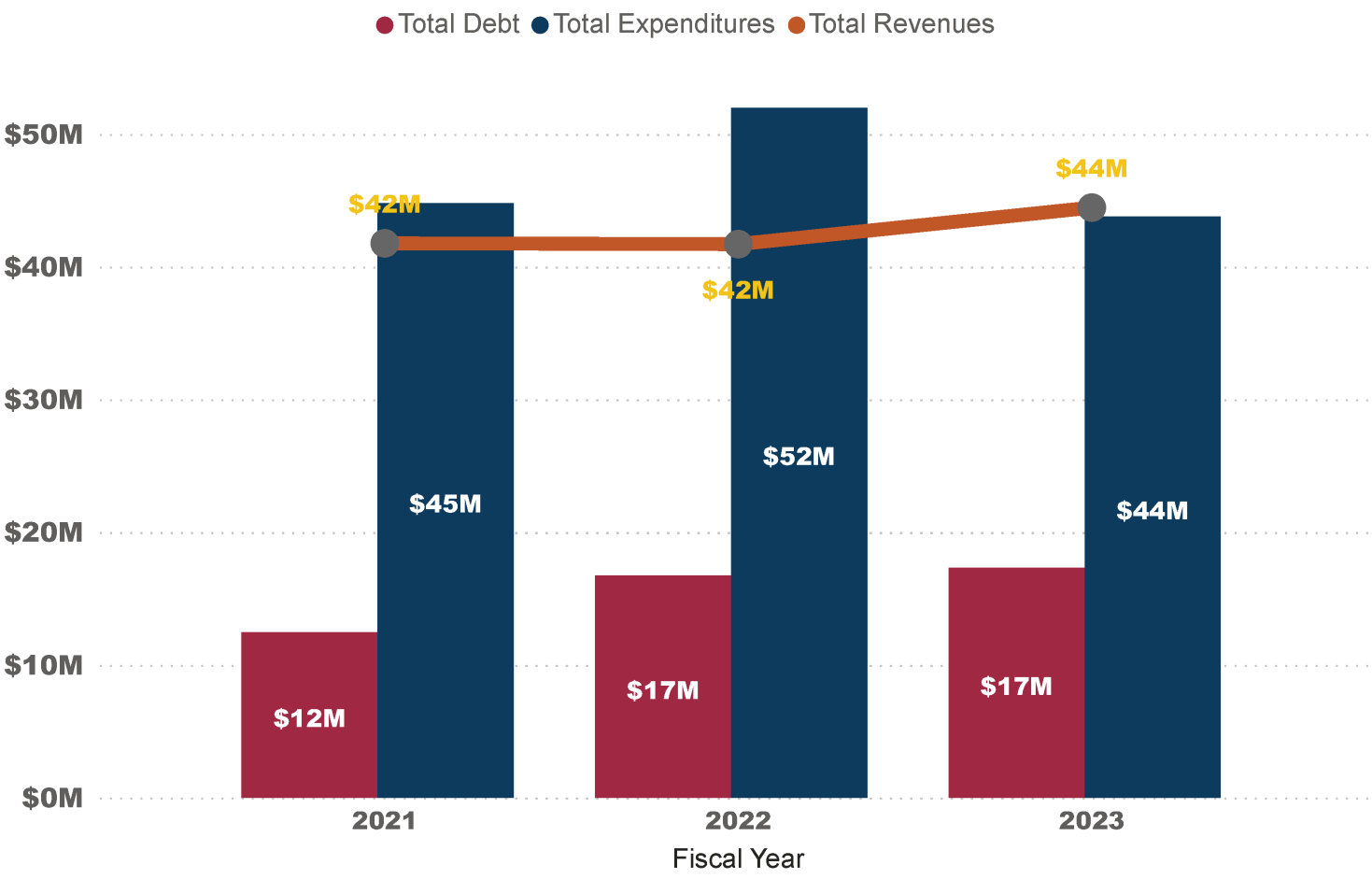
#### Office of Director of Schools

- Competitive bids were not solicited for the purchase and installation of field turf, duct work, and cafeteria equipment.
- The office had deficiencies in budget operations.

#### Office of Circuit, General Sessions, and Juvenile Courts Clerk

- Some investment transactions were not posted to the general ledger in Circuit Court.
- Unclaimed funds were not reported and paid to the state.

DATA SNAPSHOT .....



CROCKETT COUNTY DEMOGRAPHICS • FY 2023 .....

**\$1,262**  
Avg. Debt per Capita

**3**  
Active Certified County  
Financial Officer

To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:  
<https://tncot.cc/tag>

