

SCOPE

We have audited the basic financial statements of Gibson 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/FY23GibsonAFR.pdf>

RESULTS

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

Our audit resulted in **eight findings** and recommendations, which we have reviewed with Gibson County management. Detailed findings, recommendations, and management's responses are included in the Findings and Recommendations section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of the County Mayor

- Gibson County did not comply with the reporting requirements for Provider Relief Funds.
- The General and Other Special Revenue funds required material audit adjustments for proper financial statement presentation.
- The office had accounting deficiencies.
- The Other Special Revenue Fund had a fund deficit at June 30, 2023.
- The General Capital Projects Fund had a cash overdraft at June 30, 2023.
- The office had deficiencies in budget operations.

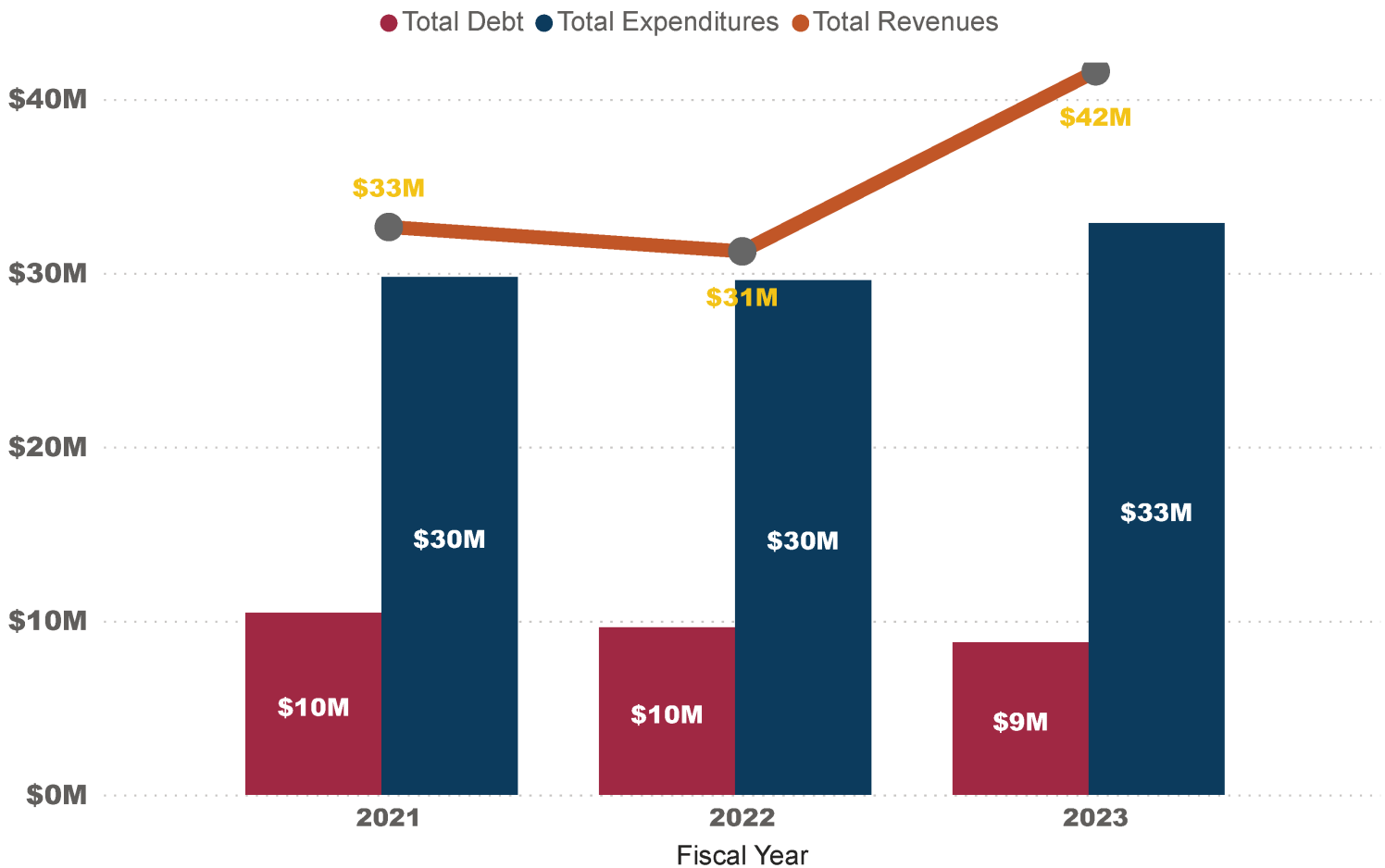
Office of Trustee

- The trustee paid checks that exceeded available funds.

Office of Sheriff

- Gibson County Sheriff's Department is currently under investigation.

DATA SNAPSHOT



GIBSON COUNTY DEMOGRAPHICS • FY 2023

\$189
Avg. Debt per Capita

6
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

