



ANNUAL FINANCIAL REPORT

Jefferson County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

We have audited the basic financial statements of Jefferson 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/FY23JeffersonAFR.pdf>

RESULTS

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

Our audit resulted in **three findings** and recommendations, which we have reviewed with Jefferson County management. The 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:

Jefferson County

- The Solid Waste Disposal Fund had a deficit in unrestricted net position.

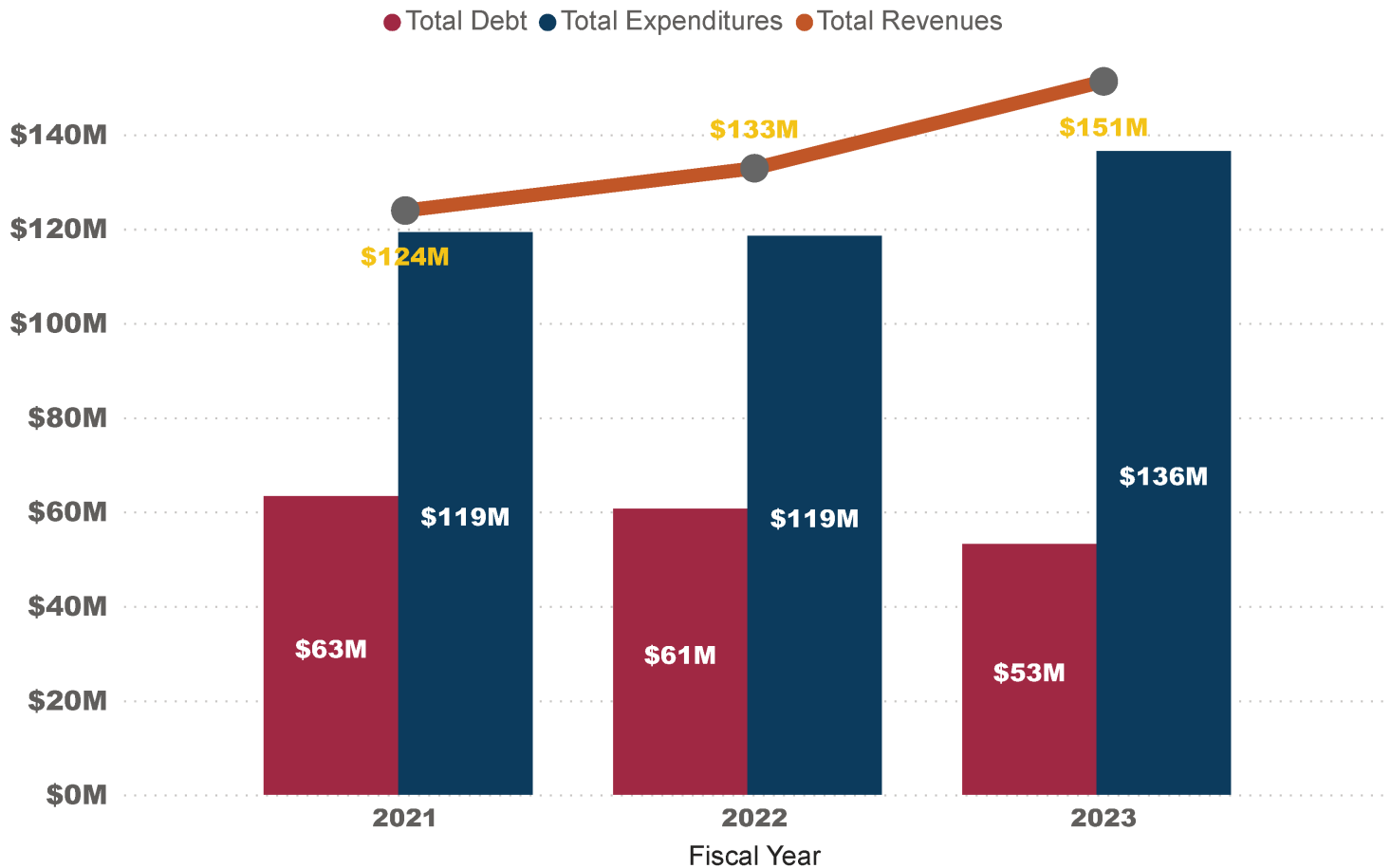
Office of County Mayor

- Internal control weaknesses were noted in the operations of the Jefferson County Senior Centers.

Offices of Trustee and Finance Director

- The Other Capital Projects Fund had a deficit in unrestricted fund balance and a cash overdraft, and the Trustee paid checks from the fund that exceeded available funds.

DATA SNAPSHOT



JEFFERSON COUNTY DEMOGRAPHICS • FY 2023



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

