



# ANNUAL FINANCIAL REPORT SUMMARY

## Scott County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

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### SCOPE

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

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

### RESULTS

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

Our audit resulted in **two findings** and recommendations, which we have reviewed with Scott County management. The detailed findings and recommendations are included in the Single Audit section of this report.

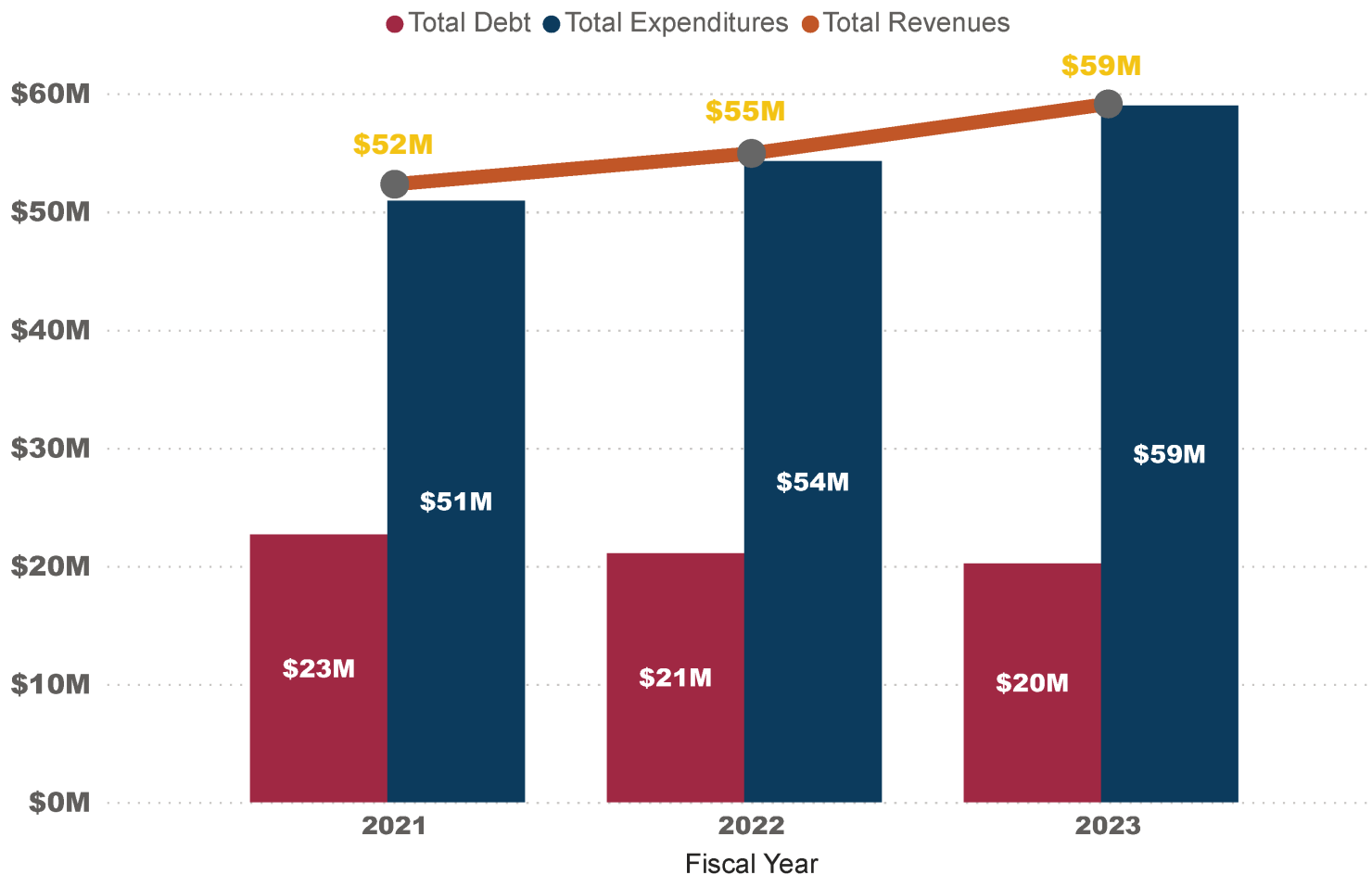
### FINDINGS BY OFFICE

The following are summaries of the audit findings:

#### Offices of Director of Finance and Director of Schools

- Amounts withheld from contractor payments were not deposited into an escrow account.
- Some employees were overpaid for compensated absences at the time of retirement.

## DATA SNAPSHOT



## SCOTT COUNTY DEMOGRAPHICS • FY 2023

**\$739**  
Avg. Debt per Capita  
inside Oneida School  
District

**\$965**  
Avg. Debt per Capita  
outside Oneida School  
District

**2**  
Active Certified County  
Financial Officer

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

<https://tncot.cc/tag>

