

# ANNUAL FINANCIAL REPORT SUMMARY Chester County, Tennessee FOR THE YEAR ENDED • JUNE 30, 2024

### **SCOPE**

We have audited the basic financial statements of Chester County as of and for the year ended June 30, 2024.

To see the full financial report click here.

# RESULTS

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

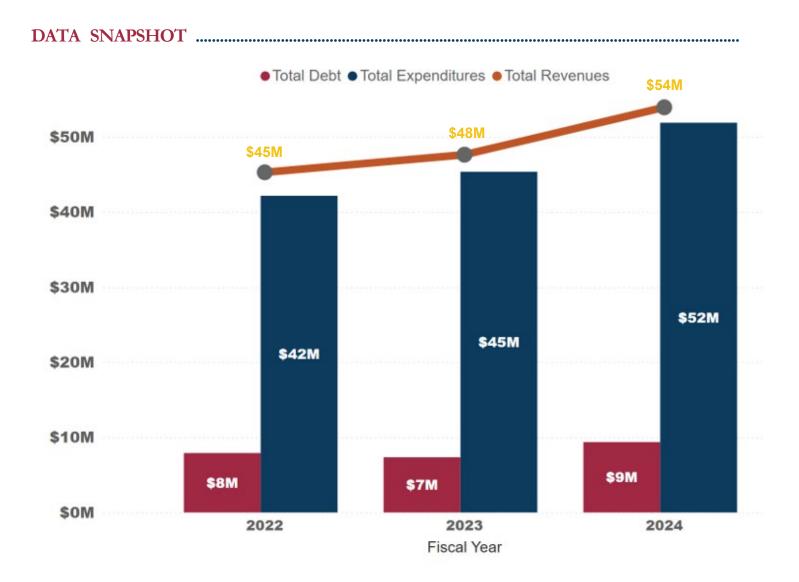
Our audit resulted in **four findings** and recommendations, which we have reviewed with Chester County management. The detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

## **FINDINGS BY OFFICE**

The following are summaries of the audit findings:

#### Office of County Mayor

- The General Fund required material audit adjustments for proper financial statement presentation.
- Chester County has a material recurring audit finding.
- The office had accounting deficiencies.
- The office had deficiencies in purchasing procedures.



#### CHESTER COUNTY DEMOGRAPHICS • FY 2024



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



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