



ANNUAL FINANCIAL REPORT SUMMARY

Clay County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

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

RESULTS

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

Our audit resulted in **two findings** and recommendations, which we have reviewed with Clay 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:

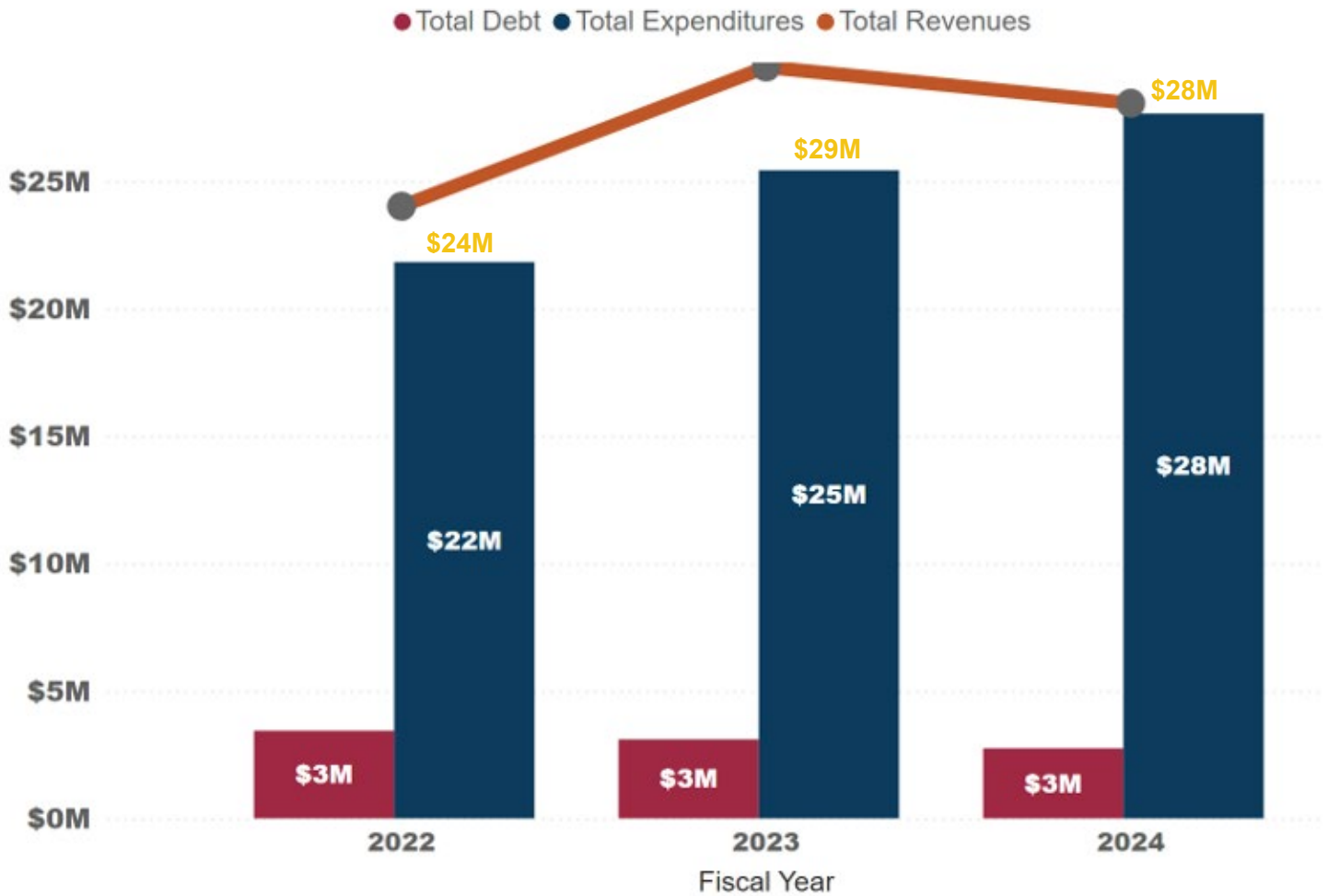
Offices of County Mayor and Road Superintendent

- The offices had not established formal purchase order systems.

Office of Road Superintendent

- An investigation revealed the road superintendent misappropriated highway department fuel for his personal use.

DATA SNAPSHOT



CLAY COUNTY DEMOGRAPHICS • FY 2024

\$363
Avg. Debt per Capita

2
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

