



ANNUAL FINANCIAL REPORT SUMMARY

DeKalb County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with DeKalb 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 Road Supervisor

- The Highway/Public Works Fund required material audit adjustments for proper financial statement presentation.
- Appropriations exceeded estimated available funds in the Highway Public Works Fund.

Office of Director of Schools

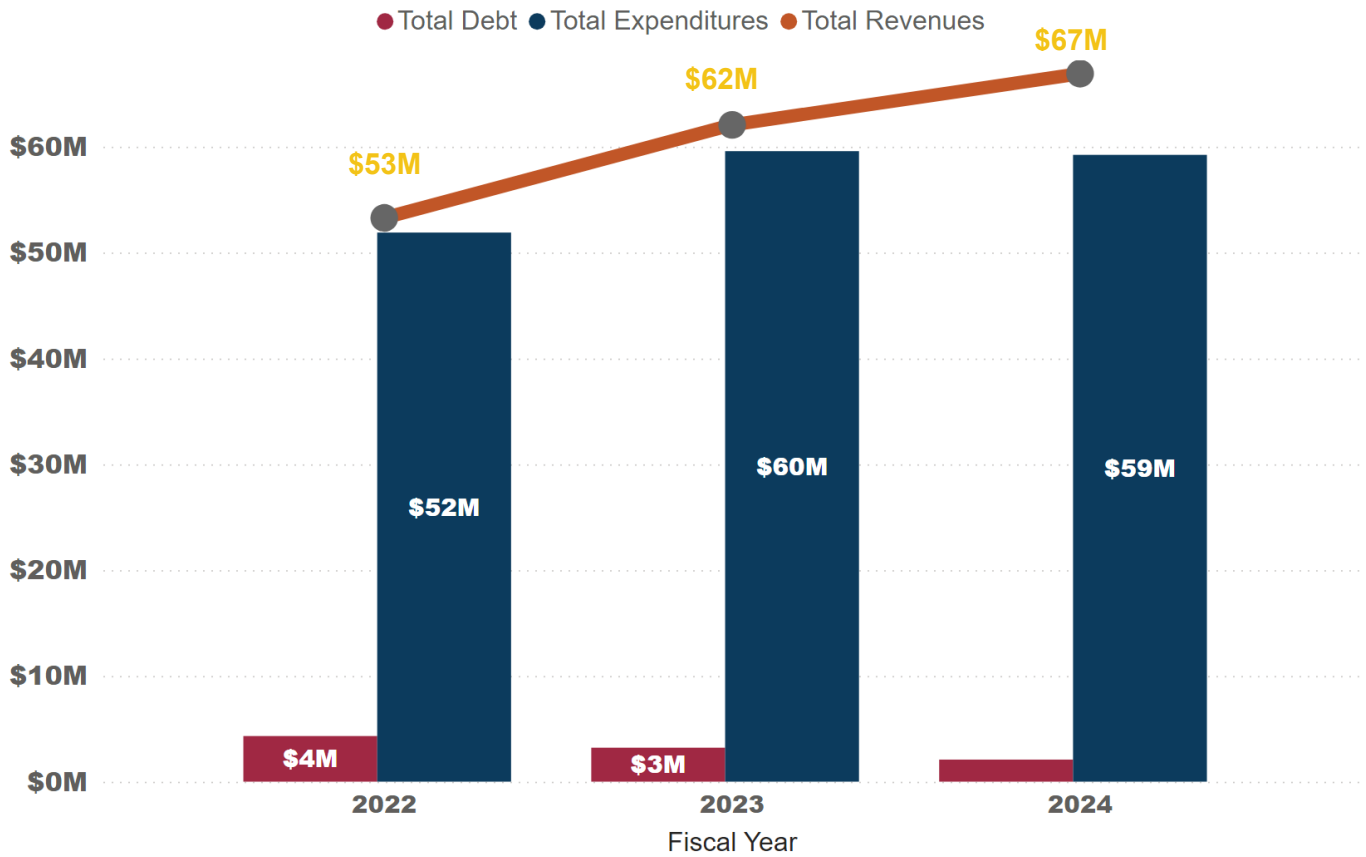
- The school department violated state statutes in the administration of a stadium bleachers construction project.

Office of County Clerk

- The office did not review all of its software logs.

Office of Circuit, General Sessions, and Juvenile Courts Clerk

- Unclaimed funds were not reported and paid to the state.



DEKALB COUNTY DEMOGRAPHICS • FY 2024

\$104
Avg. Debt per Capita

4
Active Certified County
Financial Officers

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

