

SCOPE

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

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

RESULTS

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

Our audit resulted in **eight findings** and recommendations, which we have reviewed with Hancock County management. 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 county mayor had a direct conflict of interest.
- The office had deficiencies in purchasing procedures.
- The office had deficiencies in budget operations.

Office of Road Superintendent

- Purchase orders were not issued properly in some instances.

Office of Sheriff

- The office had accounting deficiencies in the commissary operations and the maintenance of the cash journal.
- Duties were not segregated adequately.

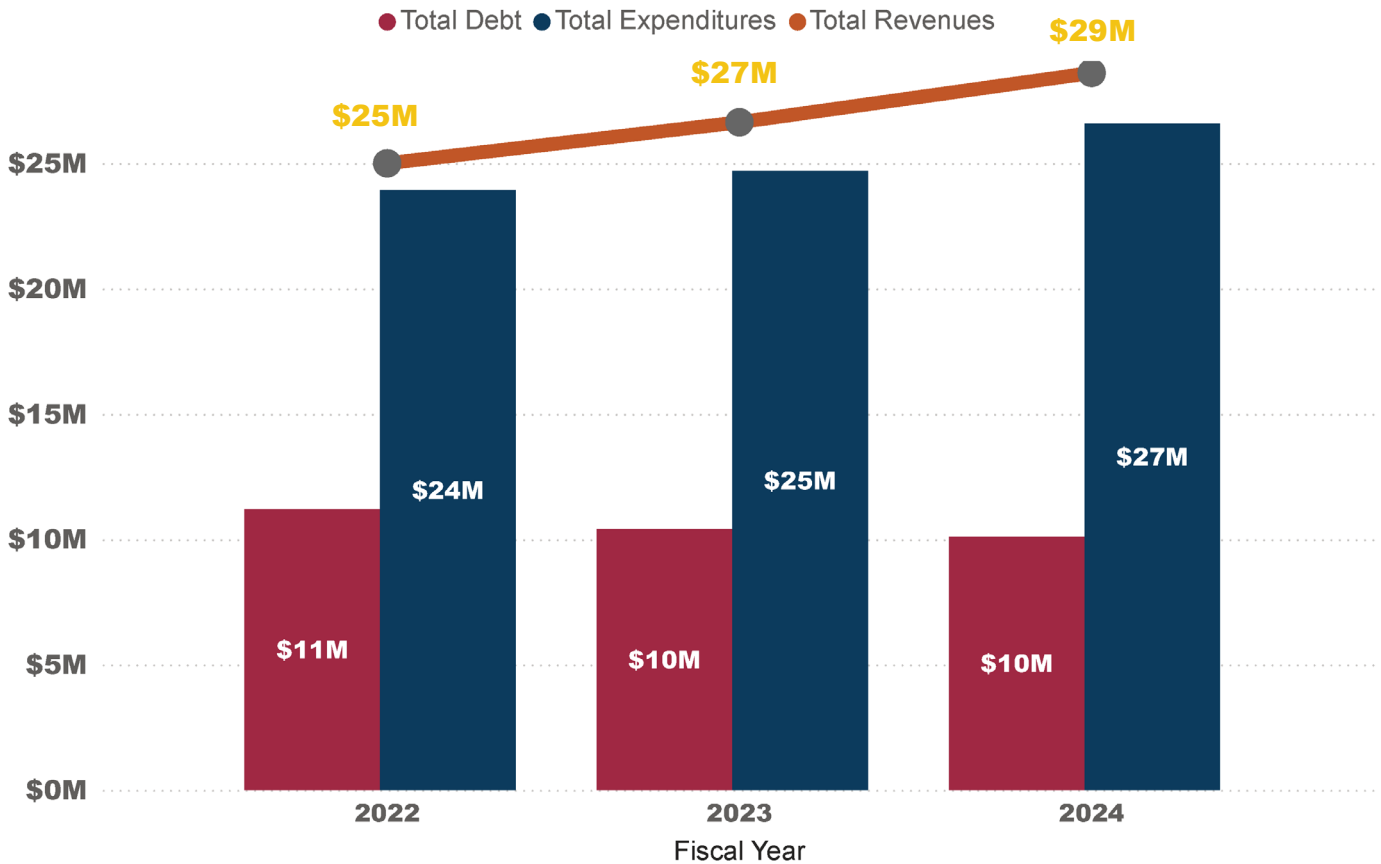
Office of Trustee

- The office did not review its software audit logs.

Hancock County

- An investigation disclosed Hancock County made payments to a county commissioner resulting in a potential conflict of interest.

DATA SNAPSHOT



HANCOCK COUNTY DEMOGRAPHICS • FY 2024

\$1,540
Ave. Debt per Capita

3
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

