



ANNUAL FINANCIAL REPORT SUMMARY

Johnson County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

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

RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Johnson 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 Director of Schools

- A cash shortage of \$2,620,140 existed in the school department as of June 30, 2024.
- The Johnson County School Department is currently under investigation.

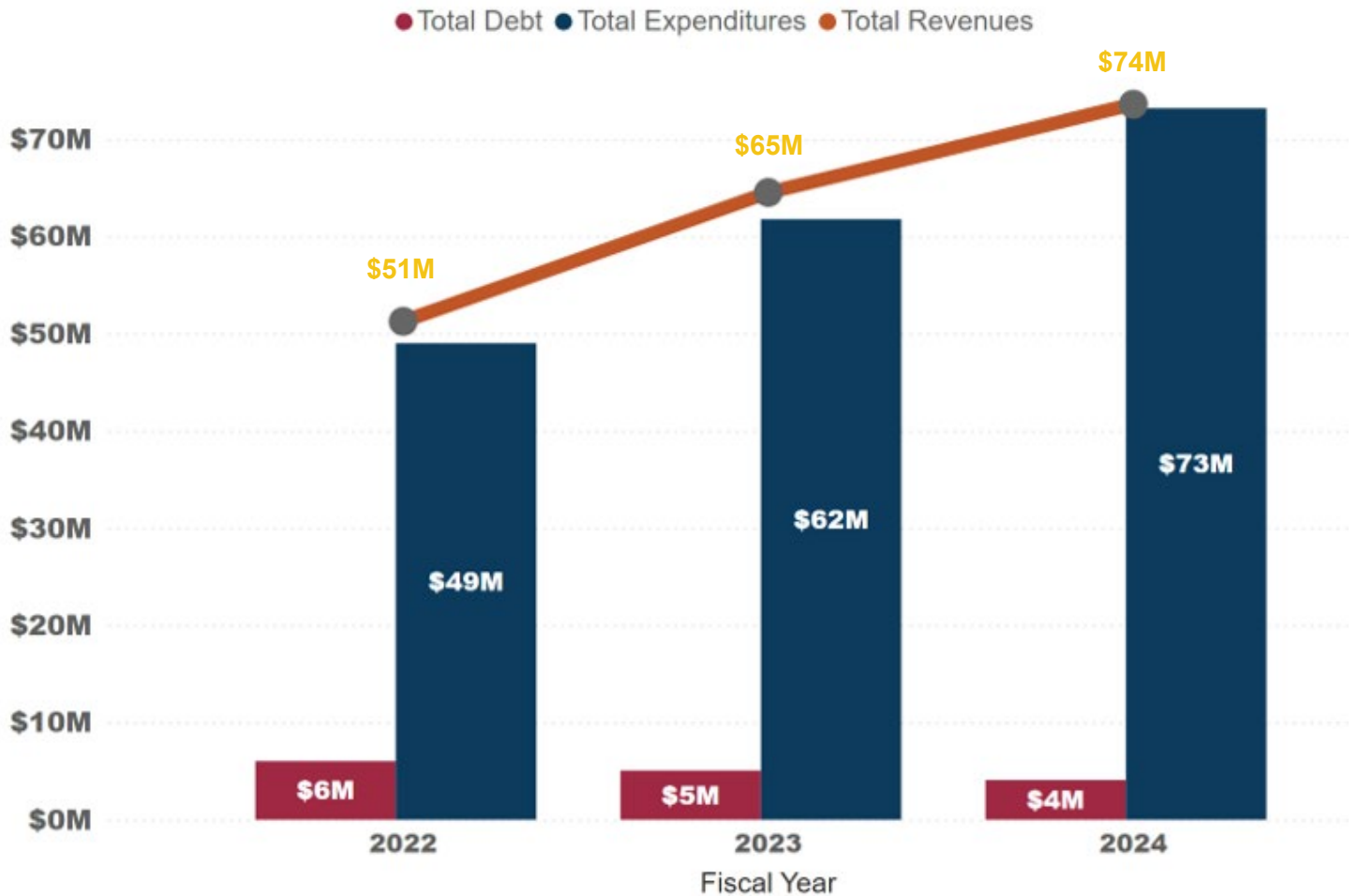
Offices of County Mayor and Director of Accounts and Budgets

- The Community Development/Industrial Park Capital Projects Fund had a deficit in unassigned fund balance on June 30, 2024.
- Expenditures exceeded appropriations.

Office of Sheriff

- The office did not review a list of voided transactions.

DATA SNAPSHOT



JOHNSON COUNTY DEMOGRAPHICS • FY 2024

\$227
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>

