

SCOPE

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

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

RESULTS

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

Our audit resulted in **eleven findings** and recommendations, which we have reviewed with Lewis 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 office had deficiencies in budget operations.
- Lewis County was assessed interest and penalties totaling \$2,274 by the Internal Revenue Service.

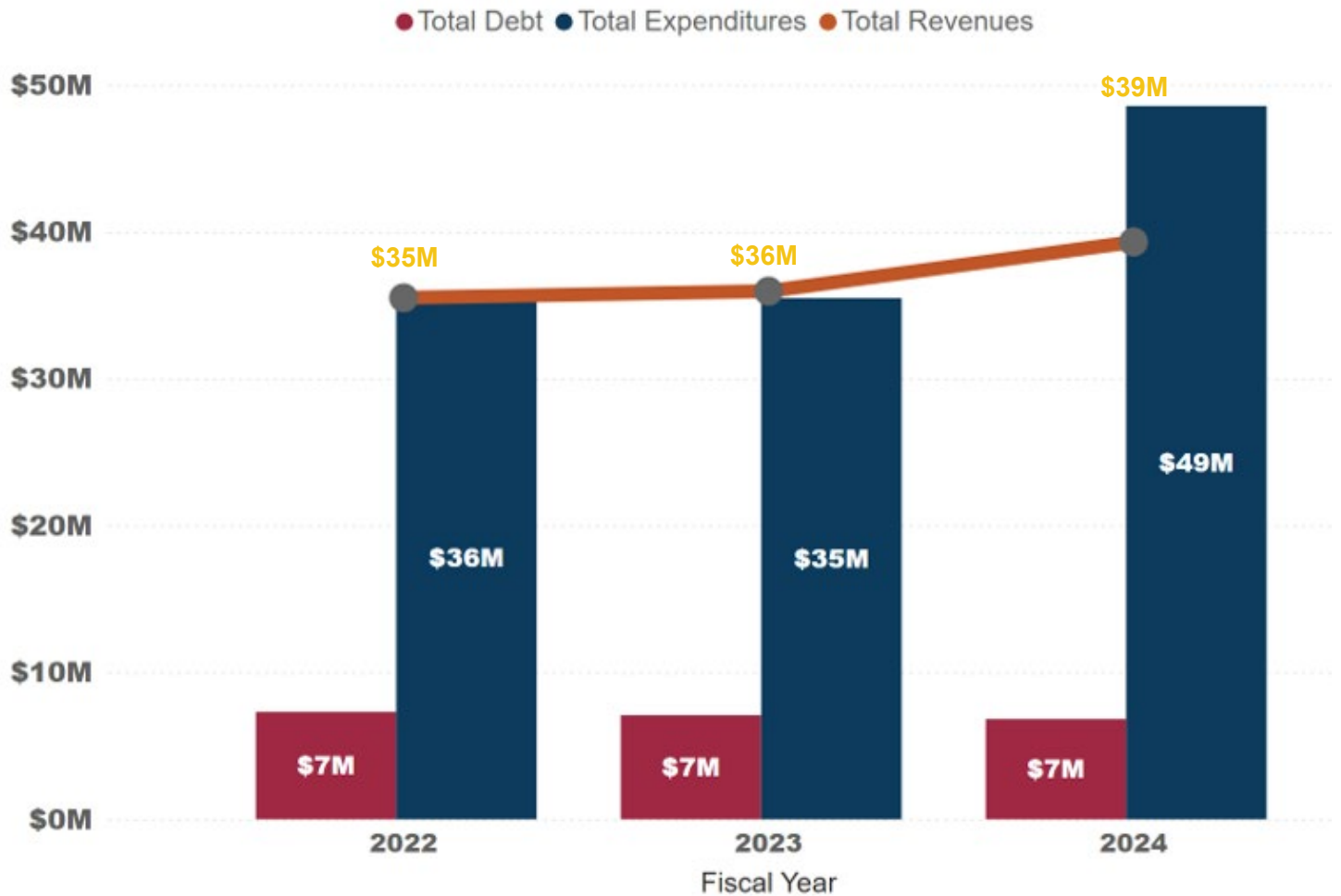
Office of Director of Schools

- Material audit adjustments were required for proper financial statement presentation.
- The office had deficiencies in budget operations.
- The office had deficiencies in purchasing procedures.
- General ledger cash accounts were not properly reconciled with county trustee reports.
- The Education Capital Projects Fund had a deficit in unassigned fund balance on June 30, 2024.
- General ledger payroll liability accounts were not properly reconciled monthly.
- Three payroll clearing accounts were not reconciled on a monthly basis.
- The office had weaknesses in posting financial transactions.

Office of County Clerk

- The office did not implement adequate controls to protect its information resources.

DATA SNAPSHOT



LEWIS COUNTY DEMOGRAPHICS • FY 2024

\$553
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>

