



ANNUAL FINANCIAL REPORT SUMMARY

Marshall County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

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

Our audit resulted in **four findings** and recommendations, which we have reviewed with Marshall 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 Director of Accounts and Budgets

- Accrued leave balances exceeded the maximum balance provided by the county's personnel policy.
- Marshall County did not comply with the reporting requirements for Water and Waste Disposal Systems for Rural Communities.

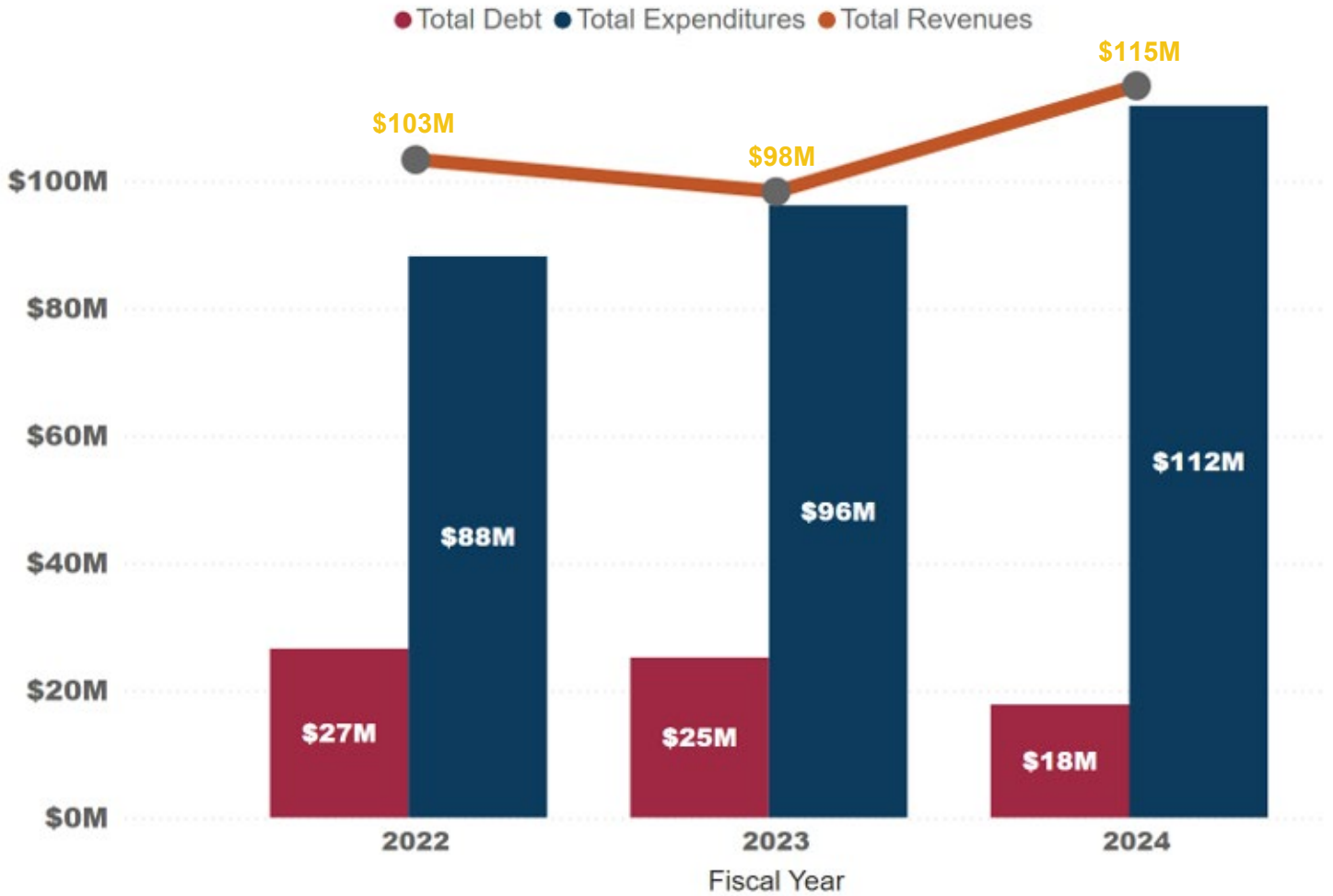
Office of Register of Deeds

- Duties were not segregated adequately.

Office of Sheriff

- Inmate funds totaling \$454 were missing from the sheriff's department.

DATA SNAPSHOT



MARSHALL COUNTY DEMOGRAPHICS • FY 2024

\$517
Avg. Debt per Capita

1
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

