



ANNUAL FINANCIAL REPORT SUMMARY

Maury County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

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

Our audit resulted in **eleven findings** and recommendations, which we have reviewed with Maury 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 Finance Director

- The General Capital Projects Fund required material audit adjustments for proper financial statement presentation.
- General ledger cash accounts were not properly reconciled with county trustee reports.
- The solid waste department did not provide a listing of accounts receivable on June 30, 2024.

Offices of Director of Schools and Finance Director

- General ledger payroll liability accounts were not properly reconciled monthly.
- Two payroll clearing accounts were not reconciled on a monthly basis.
- The office did not purchase from the lowest bidder.
- Capital assets were not included in the capital assets records.
- Surplus property was not disposed of properly.

Office of the Trustee

- The office had an accounting deficiency.

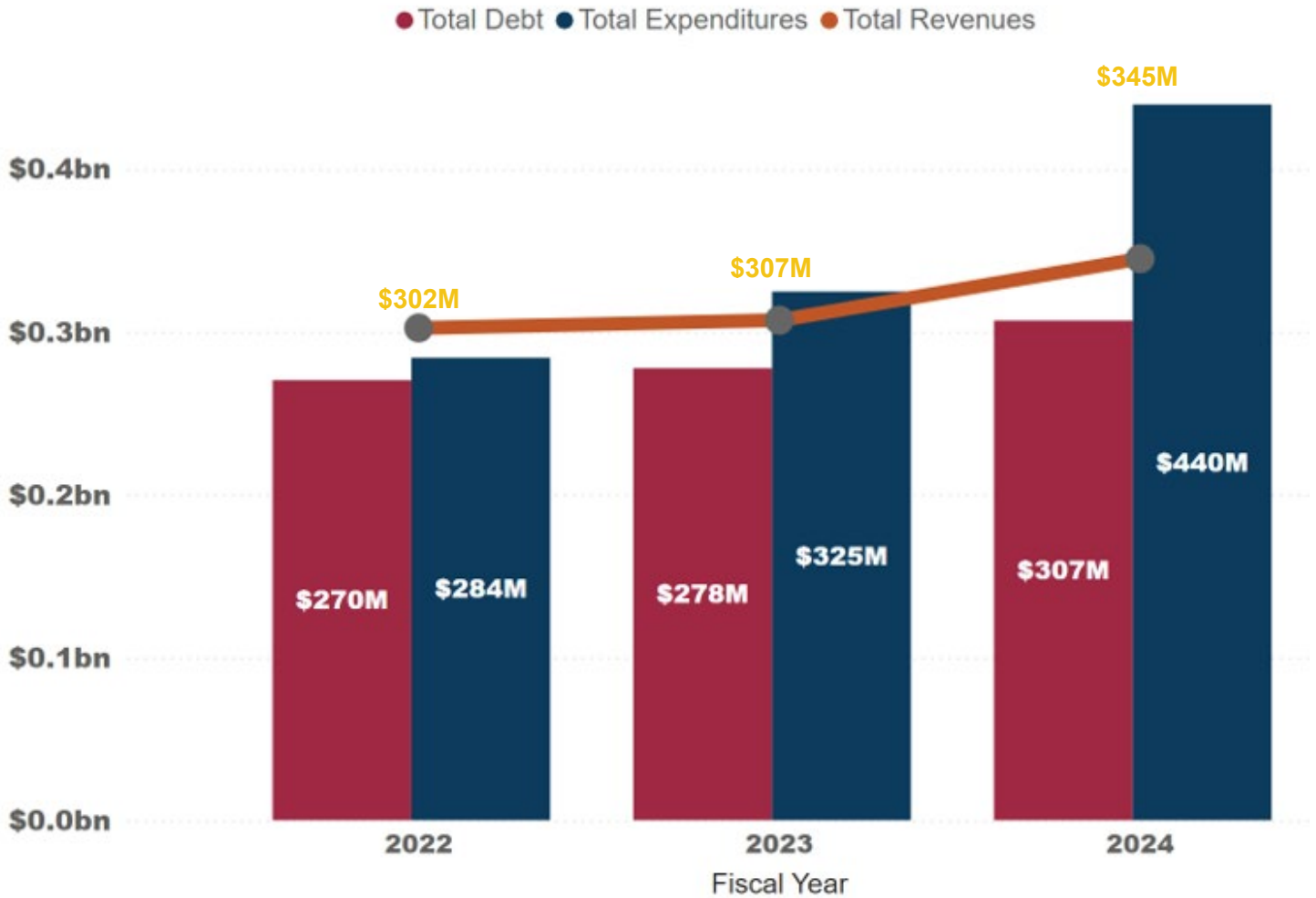
Office of the Clerk and Master

- Investment transactions were not posted to the general ledger.

Office of the County Clerk

- The office used a signature stamp to sign some audit logs.

DATA SNAPSHOT



MAURY COUNTY DEMOGRAPHICS • FY 2024

\$3,247
Avg. Debt per Capita

18
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

