



ANNUAL FINANCIAL REPORT SUMMARY

McNairy County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with McNairy 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

- Amounts withheld from contractor payments were not deposited into an escrow account.
- Insurance recovery funds were not deposited within three days of collection.
- A lease financing agreement was not properly approved.

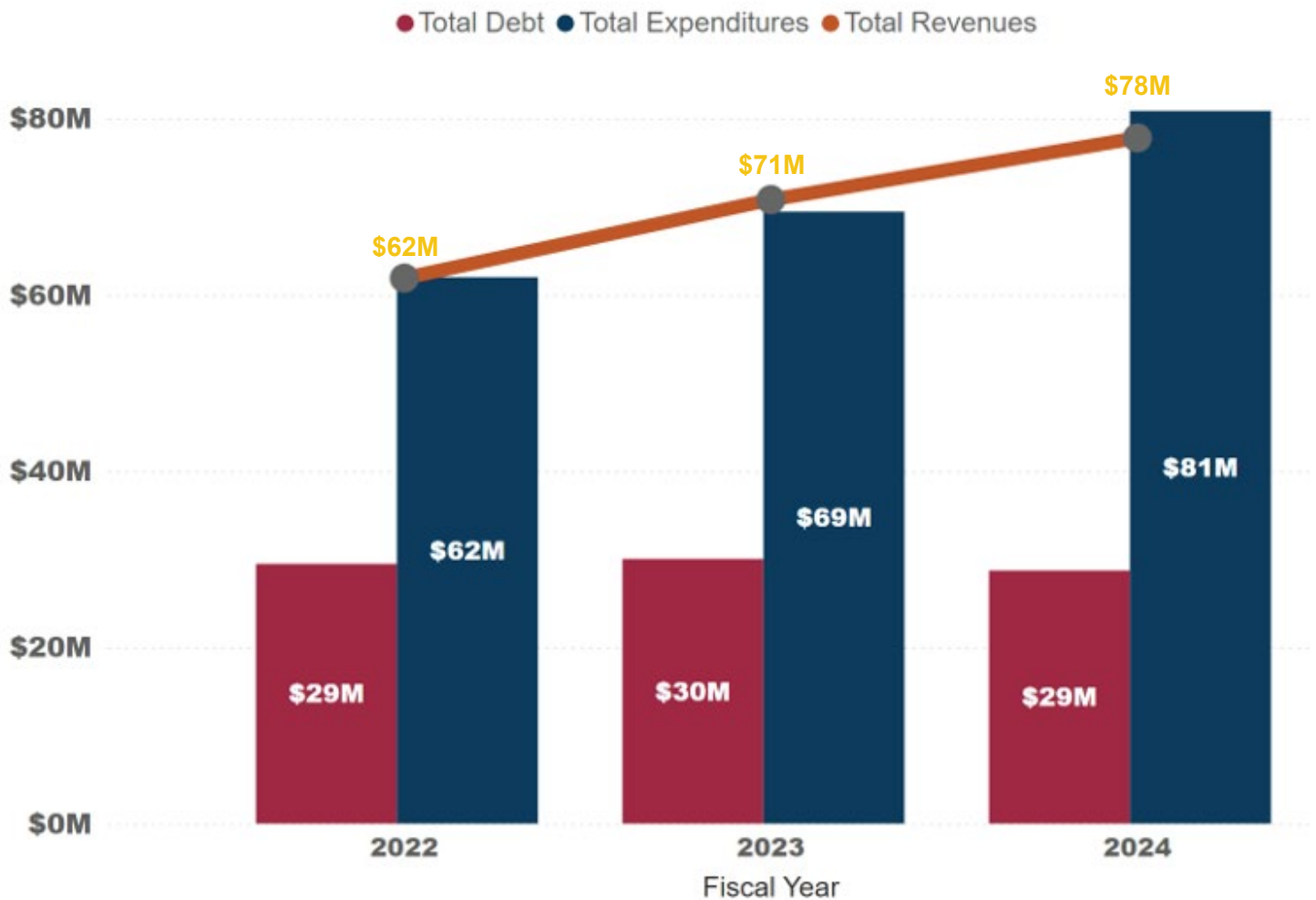
Offices of Highway Commissioner

- The Highway Capital Projects Fund did not have a budget approved by the county commission.

Office of County Clerk

- The office did not review its software audit logs.

DATA SNAPSHOT



McNAIRY COUNTY DEMOGRAPHICS • FY 2024

\$1,123
Avg. 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>

