



# ANNUAL FINANCIAL REPORT SUMMARY

## Moore County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

### SCOPE

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

To see the full financial report click here.

### RESULTS

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

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

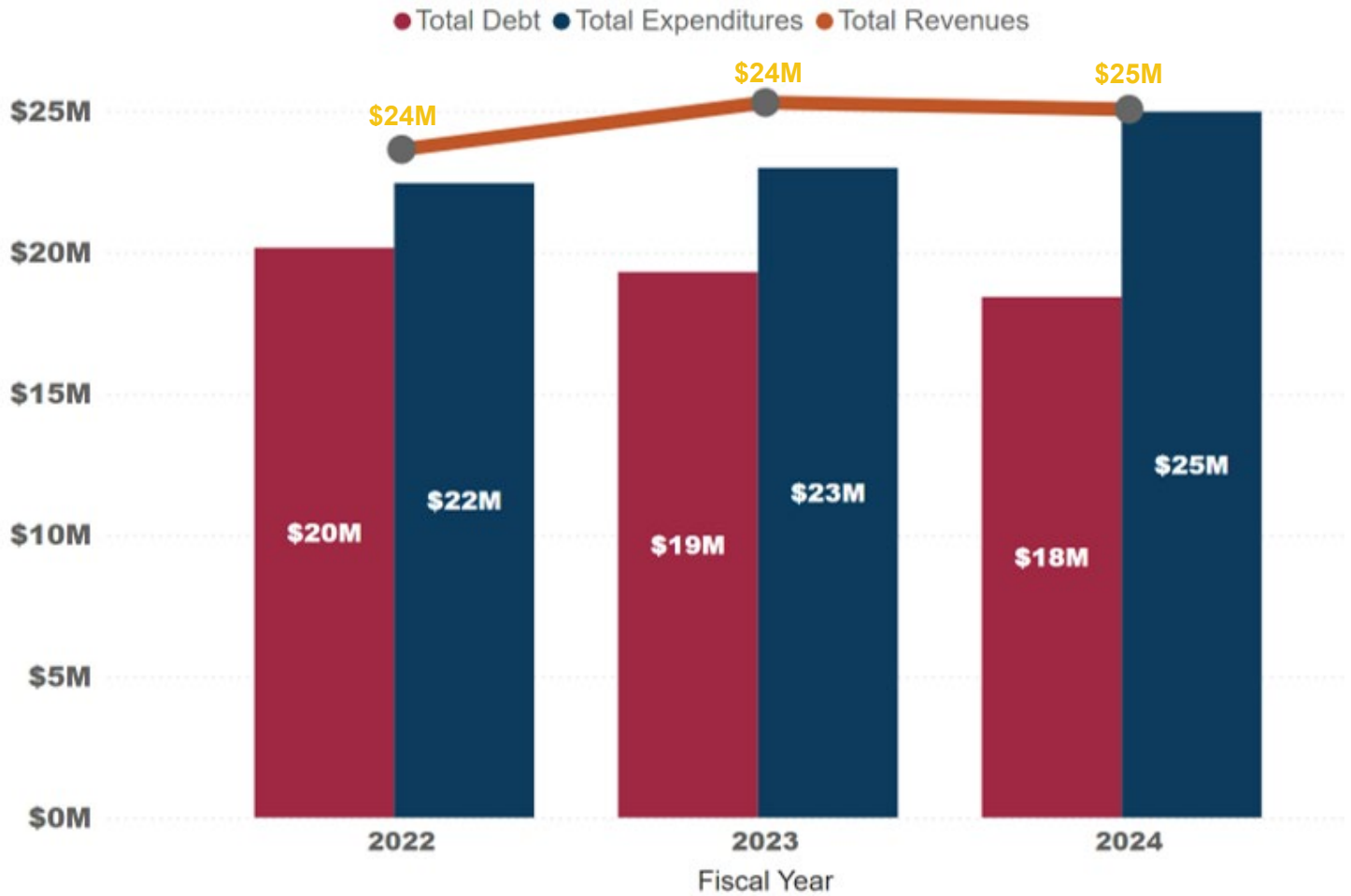
#### Office of Metropolitan Mayor

- Consolidated purchasing required by the charter has not been implemented.
- All accounting records for the year ended June 30, 2024, were not available for audit by August 31, 2024.
- The General Fund required material audit adjustments for proper financial statement presentation.
- General ledger payroll liability accounts were not reconciled.

#### Office of Sheriff

- Commissary bank statements were not properly reconciled with the general ledger.

## DATA SNAPSHOT



## MOORE COUNTY DEMOGRAPHICS • FY 2024

**\$2,852**  
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>

