



# ANNUAL FINANCIAL REPORT SUMMARY

## Perry County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

### SCOPE

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

To see the full financial report click here.

### RESULTS

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

Our audit resulted in **six findings** and recommendations, which we have reviewed with Perry County management. The detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

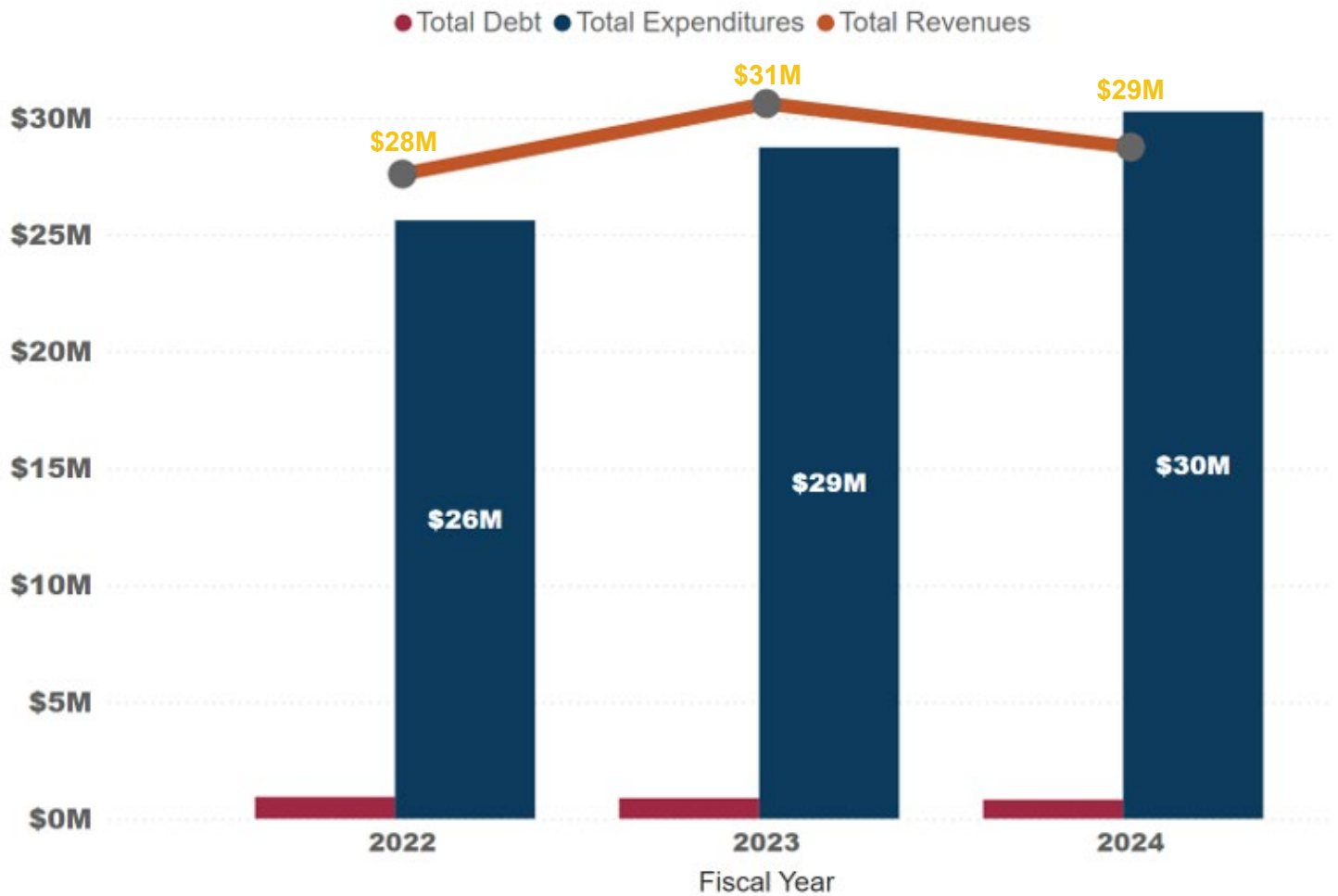
### FINDINGS BY OFFICE

The following are summaries of the audit findings:

#### Office of County Mayor

- Material audit adjustments were required for proper financial statement presentation.
- The General Capital Projects Fund had a cash overdraft on June 30, 2024.
- The office had deficiencies in budget operations.
- The county had deficiencies in the maintenance of capital assets records.
- The office had deficiencies in purchasing procedures.
- The county's audit committee is not a functioning committee.

## DATA SNAPSHOT



## PERRY COUNTY DEMOGRAPHICS • FY 2024

**\$97**  
Avg. Debt per Capita

**0**  
Active Certified County  
Financial Officers

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

<https://tncot.cc/tag>

