



ANNUAL COMPREHENSIVE FINANCIAL REPORT SUMMARY

Rutherford County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click [here](#).

RESULTS

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

Our audit resulted in **three findings** and recommendations, which we have reviewed with Rutherford County management. 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:

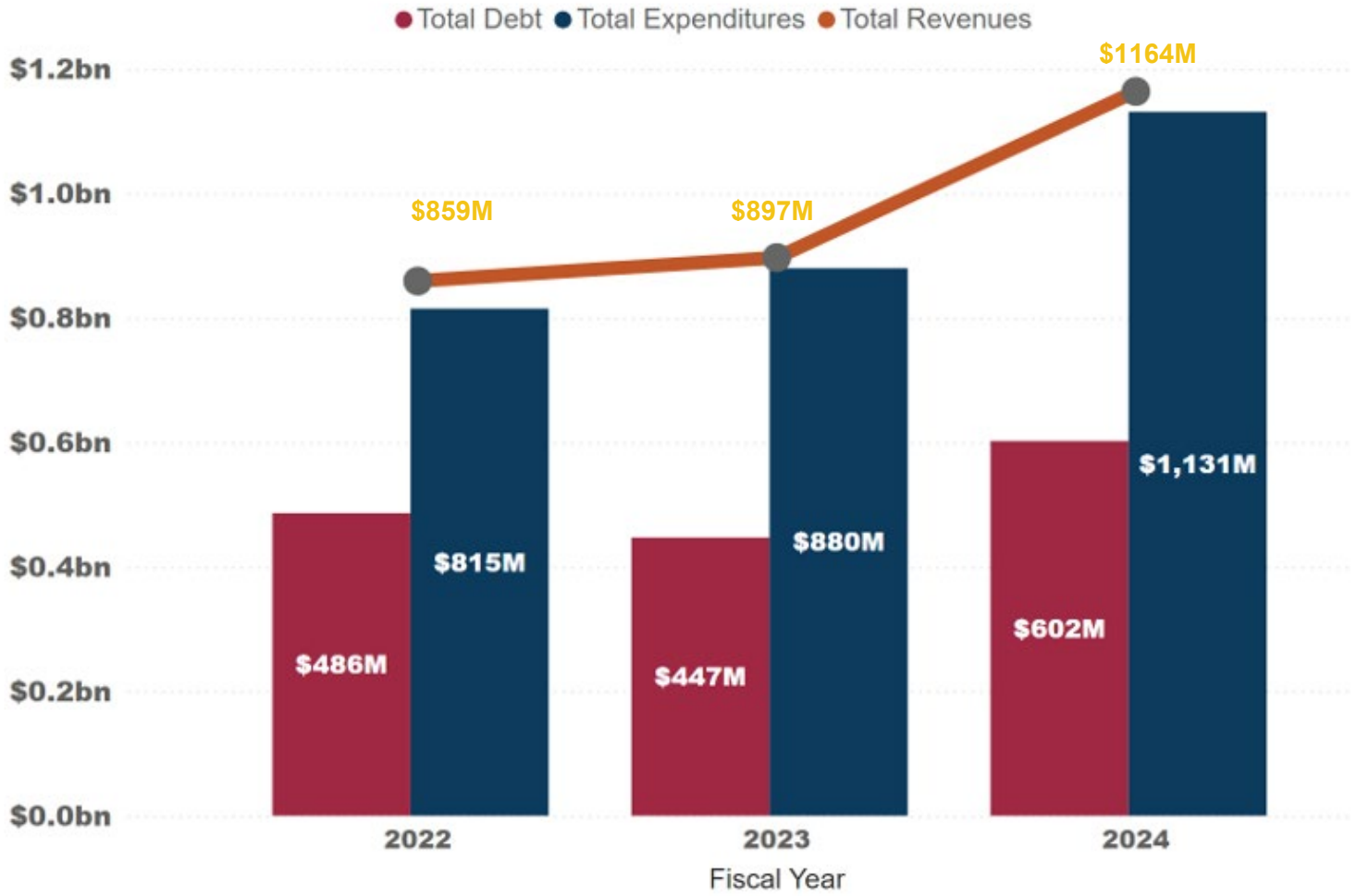
Offices of Director of Finance and Assessor of Property

- Expenditures were misclassified in the accounting records of the general fund.

Office of Assessor of Property

- The assessor did not properly prorate improvements and new construction.
- The assessor did not properly pick up all improvements in the appropriate tax year.

DATA SNAPSHOT



RUTHERFORD COUNTY DEMOGRAPHICS • FY 2024

\$1,604
Avg. Debt per Capita

4
Active Certified County
Financial Officer

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

<https://tncot.cc/tag>

