



ANNUAL FINANCIAL REPORT SUMMARY

Sequatchie County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

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

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

- The office had deficiencies in budget operations.
- The county did not comply with state statutes when entering a lease-purchase agreement for vehicles.

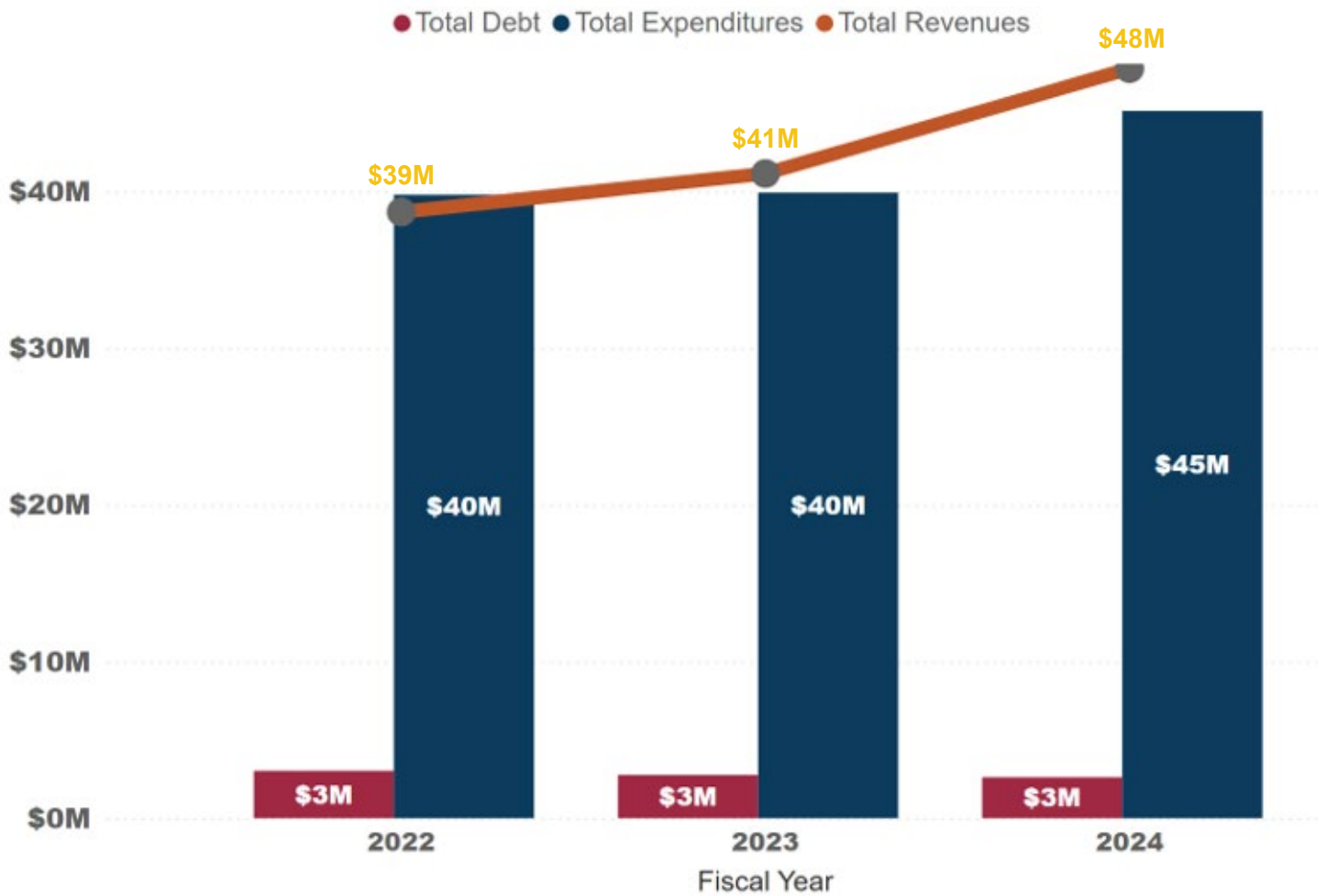
Office of Highway Supervisor

- The Highway/Public Works Fund required material audit adjustments for proper financial statement presentation.

Office of County Clerk

- The clerk did not properly record detailed budget information in the minutes of the county commission.
- The office did not review its software audit logs.

DATA SNAPSHOT



SEQUATCHIE COUNTY DEMOGRAPHICS • FY 2024

\$165
Avg. Debt per Capita

2
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

