



ANNUAL FINANCIAL REPORT SUMMARY

Van Buren County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

SCOPE

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

To see the full financial report click here.

RESULTS

Our report on Van Buren County's financial statements is unmodified.

Our audit resulted in **six findings** and recommendations, which we have reviewed with Van Buren 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

- The county mayor had not formally documented internal controls for the ambulance service, solid waste department, and the library.

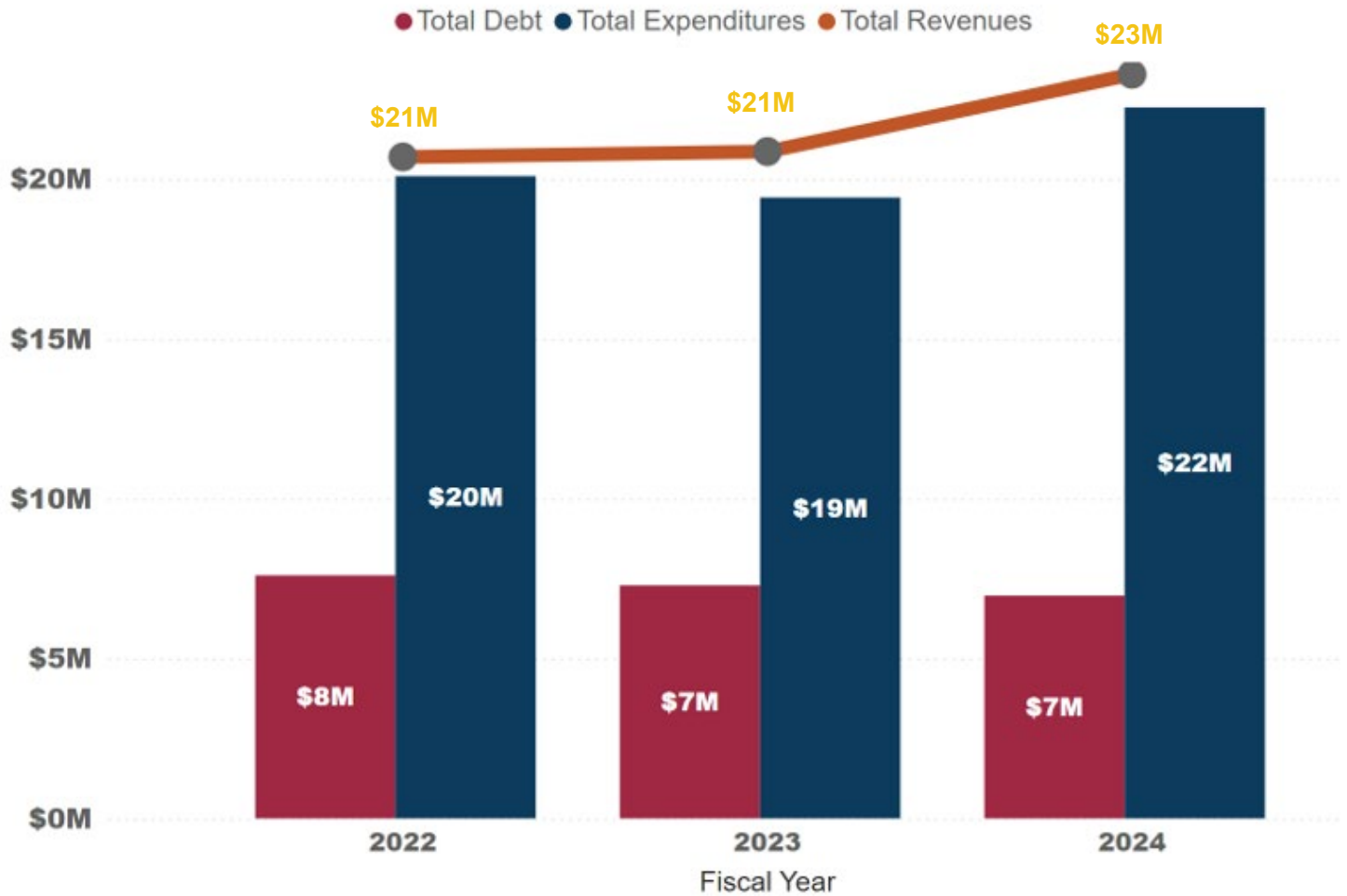
Office of Director of Schools

- The School Federal Projects Fund required material audit adjustments for proper financial statement presentation.
- The School Federal Projects Fund had a cash overdraft of \$17,050 on June 30, 2024.
- Some general ledger payroll deduction accounts were not reconciled with payroll reports and payments.
- The office had deficiencies in budget operations.

Office of Trustee

- The trustee paid checks from the School Federal Projects Fund that exceeded available funds.

DATA SNAPSHOT



VAN BUREN COUNTY DEMOGRAPHICS • FY 2024

\$1,103
Avg. Debt per Capita

1
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

