



ANNUAL FINANCIAL REPORT SUMMARY

Claiborne County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

We have audited the basic financial statements of Claiborne County as of and for the year ended June 30, 2025.

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

RESULTS

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

Our audit resulted in **two findings** and recommendations, which we have reviewed with Claiborne 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:

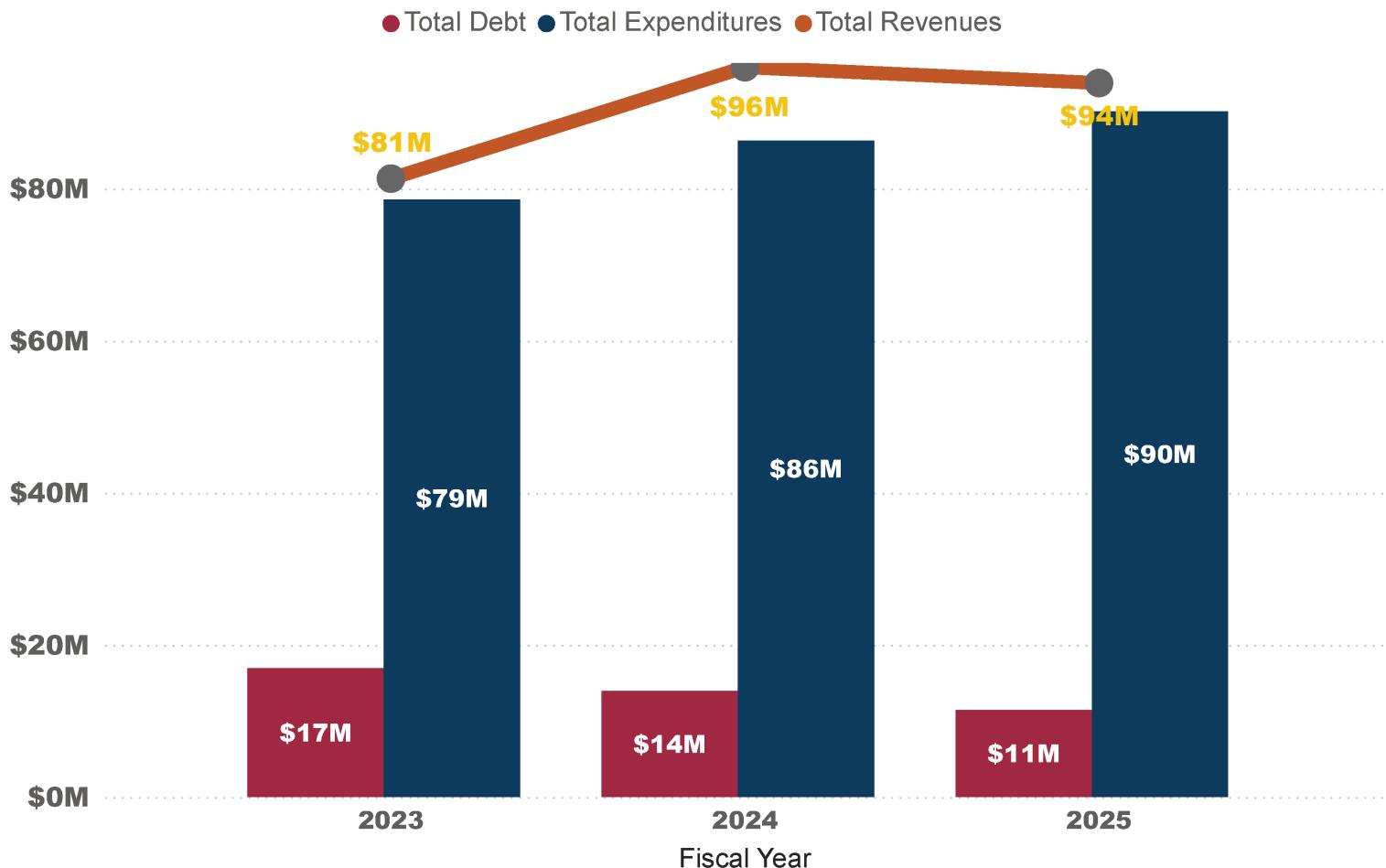
Offices of Finance Director and Sheriff

- Accrued leave balances exceeded the maximum balance provided by the county's personnel policy.

Office of Sheriff

- An employee of the sheriff's department entered into a contract in violation of the Financial Management Act of 1981 and the Uniformity in Local Government Financing Act.

DATA SNAPSHOT



CLAIBORNE COUNTY DEMOGRAPHICS • FY 2025



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:
<https://tncot.cc/tag>

