



# ANNUAL FINANCIAL REPORT SUMMARY

**Clay County, Tennessee**

FOR THE YEAR ENDED • JUNE 30, 2025

## SCOPE

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

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

## RESULTS

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

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

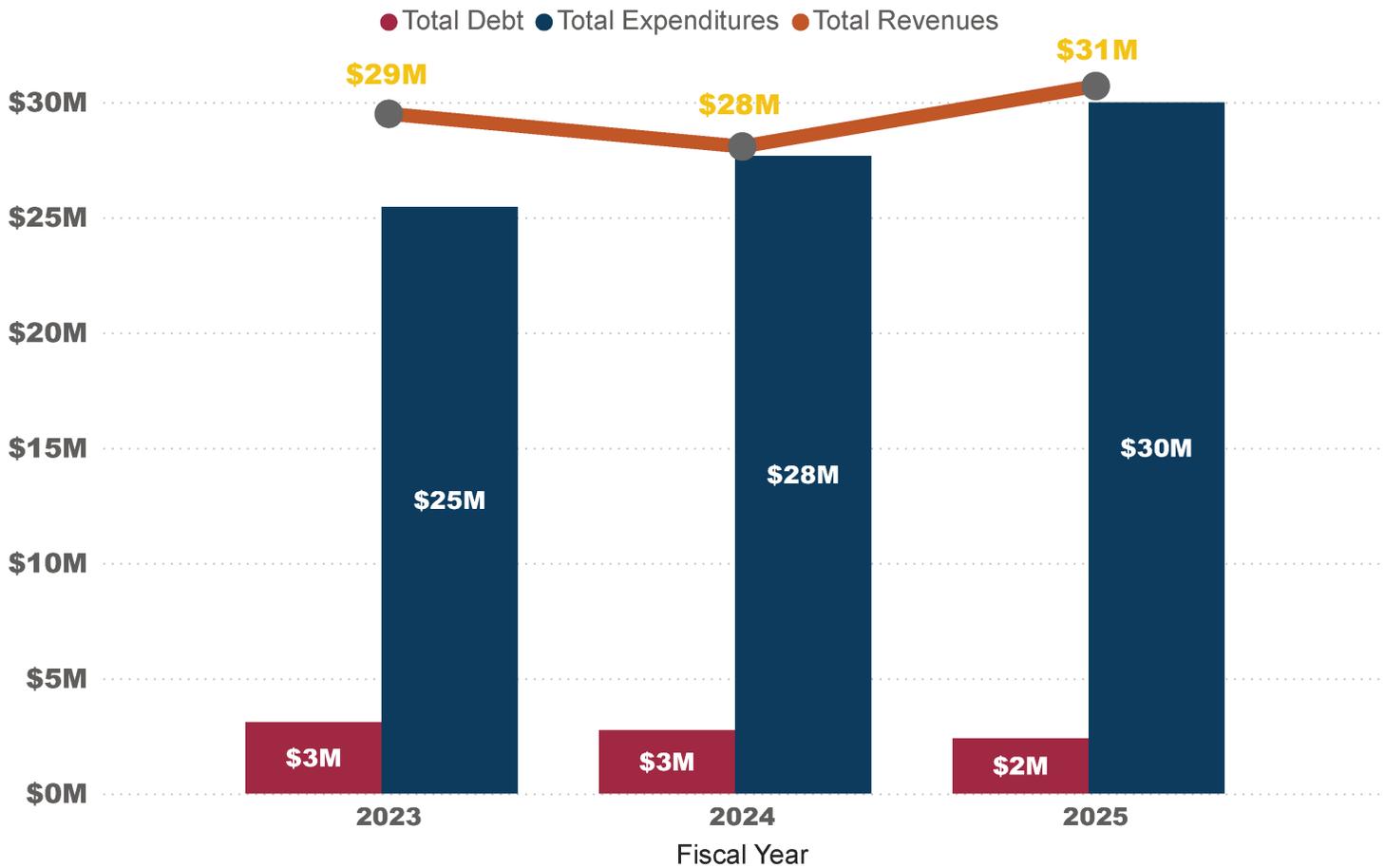
### **Offices of the County Mayor and Road Superintendent**

- The offices had not established formal purchase order systems.

### **Office of Road Superintendent**

- The office did not maintain adequate controls over consumable assets.

## DATA SNAPSHOT



## CLAY COUNTY DEMOGRAPHICS • FY 2025

**\$315**  
Avg. Debt per Capita

**2**  
Active Certified County  
Finance Officers

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

