



ANNUAL FINANCIAL REPORT SUMMARY

Cocke County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

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

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

RESULTS

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

Our audit resulted in **six findings** and recommendations, which we have reviewed with Cocke 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 County Mayor and Director of Accounts and Budgets

- The office failed to make a timely payment on a note and other loan.

Office of Director of Schools

- Bank statements for the payroll clearing account were not accurately reconciled.
- The school department fell victim to a phishing scheme resulting in a net loss of \$500.
- Competitive bids were not solicited for the purchase of a used box truck.

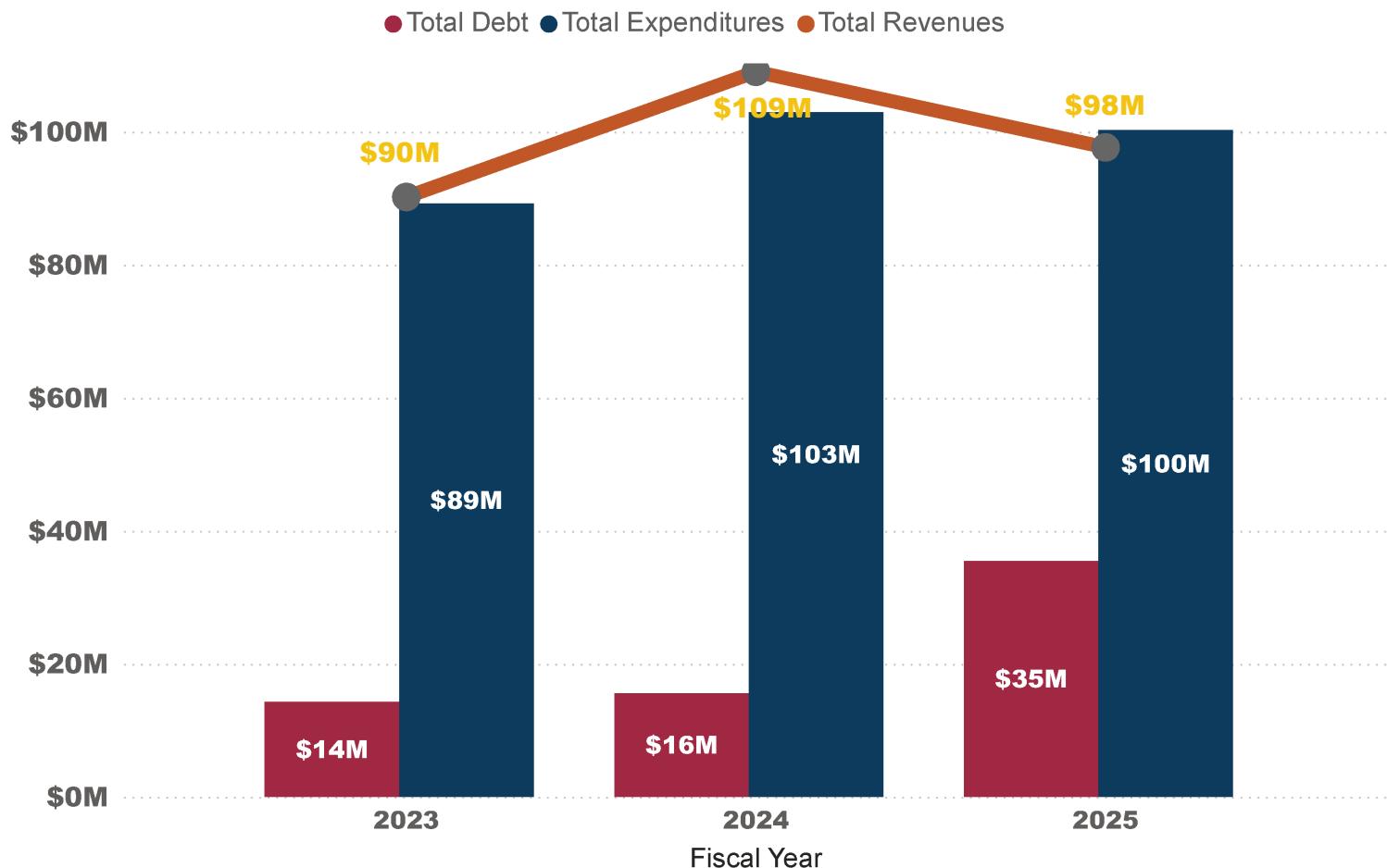
Office of Sheriff

- An investigation of the sheriff's department disclosed that a school resource officer falsified time sheets on at least sixteen days that she failed to report to school.

Cocke County

- Allegations related to Cocke County are currently under investigation.

DATA SNAPSHOT



COCKE COUNTY DEMOGRAPHICS • FY 2025

\$993
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>

