



ANNUAL FINANCIAL REPORT SUMMARY

Crockett County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

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

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

RESULTS

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

Our audit resulted in **seven findings** and recommendations, which we have reviewed with Crockett 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 Director of Schools

- Expenditures exceeded appropriations.

Office of the County Mayor

- The office did not file Reports on Debt Obligation with the state Comptroller's Office in a timely manner.
- Federal payroll tax deposits to the Internal Revenue Service were not properly reported resulting in the assessment of penalties totaling \$4,223.
- The office did not review its software audit logs.

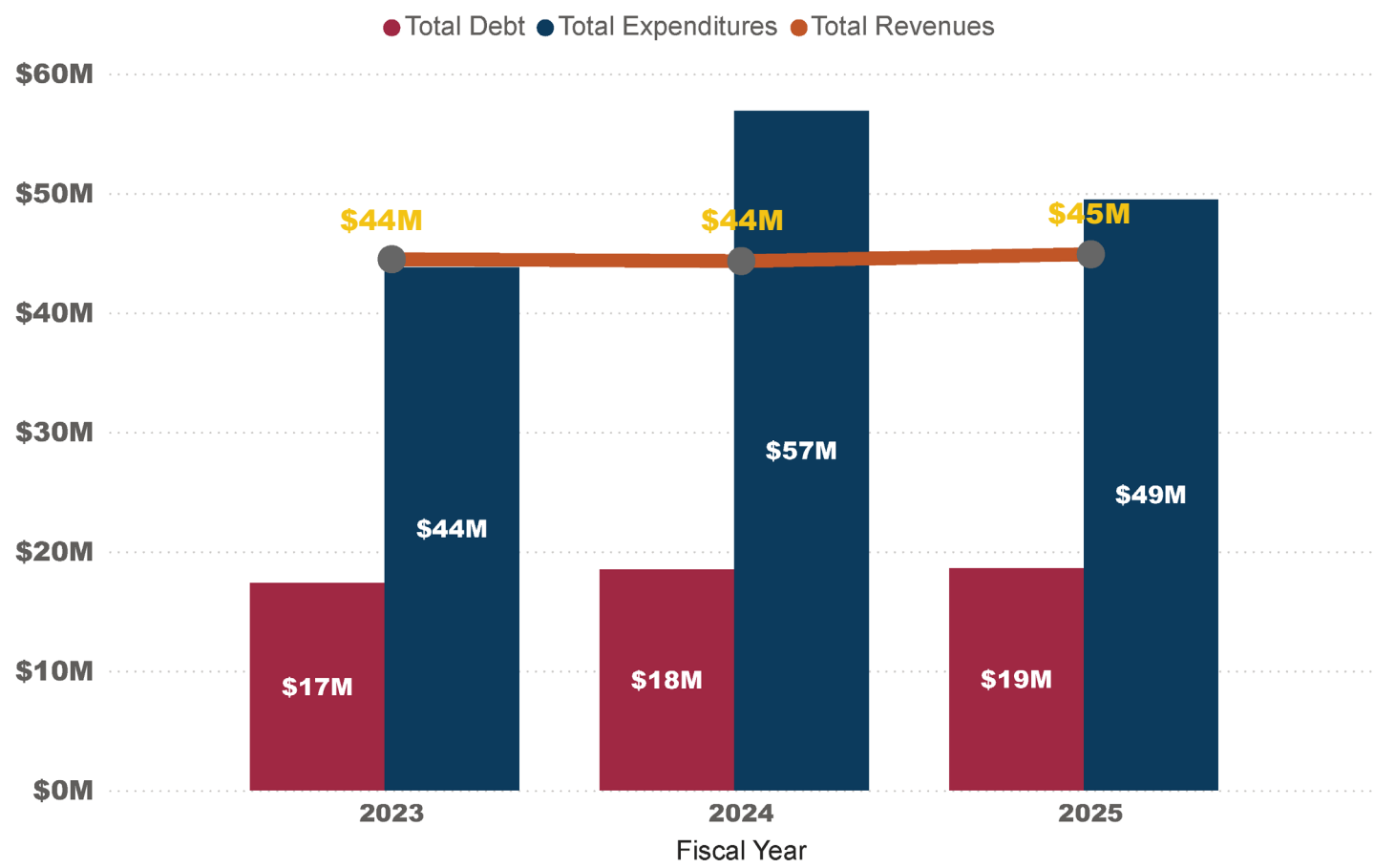
Office of Road Supervisor

- The Highway/Public Works Fund required material audit adjustments for proper financial statement presentation.
- The highway department has a material recurring audit finding.

Office of Director of Schools

- Competitive bids were not solicited for the purchase of employee health insurance and computers.

DATA SNAPSHOT



CROCKETT COUNTY DEMOGRAPHICS • FY 2025

\$1,336
Avg. Debt per Capita

4
Active Certified County
Finance Officers

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

