



# ANNUAL FINANCIAL REPORT SUMMARY

## Dyer County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

### SCOPE

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

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

### RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Dyer 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:

#### Office of County Mayor

- Competitive bids were not solicited for employee health insurance.
- Funds were transferred from the General Fund to the General Debt Service Fund without county commission approval.

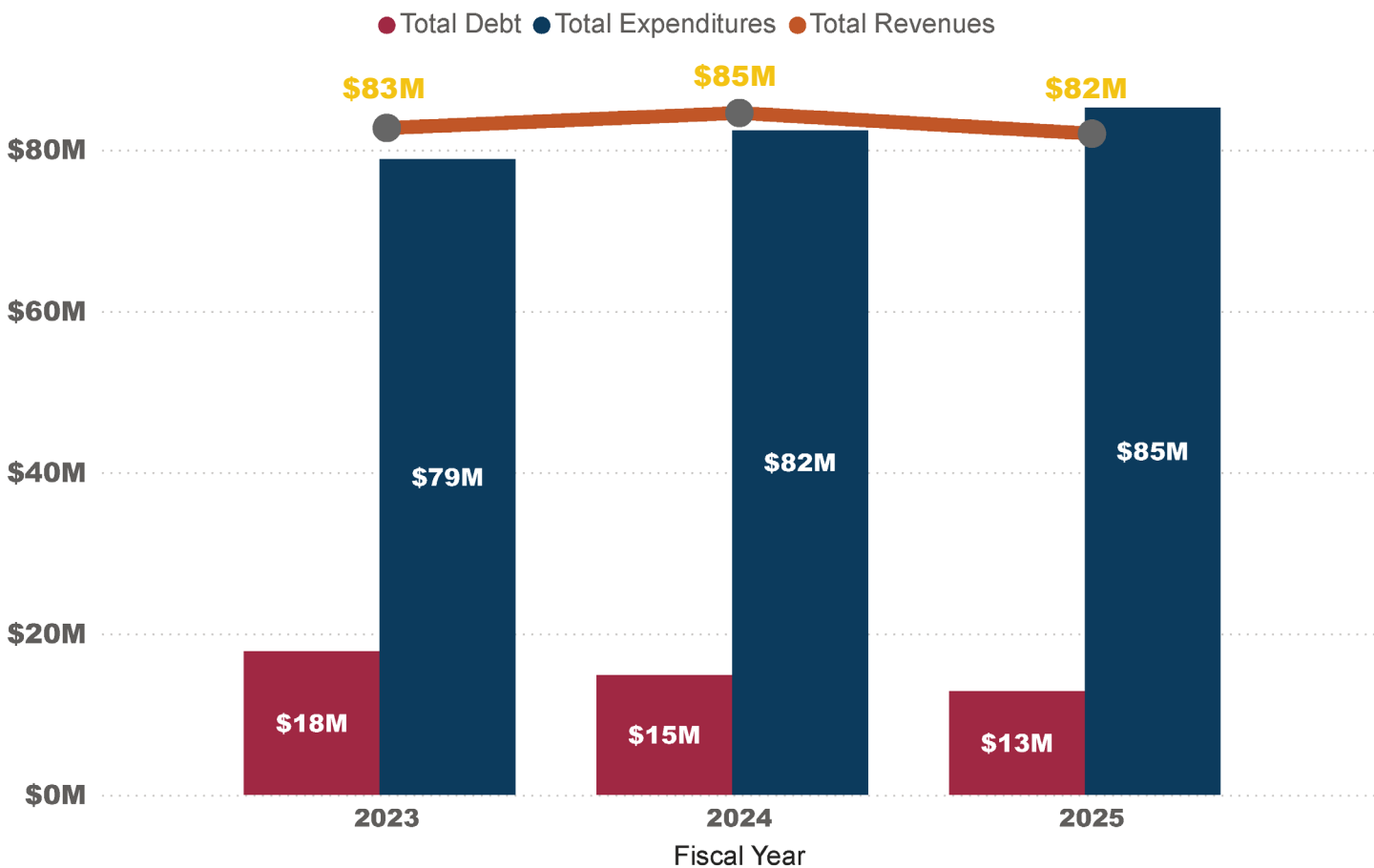
#### Office of Circuit and General Sessions Courts Clerk

- Duties were not segregated adequately.

#### Office of Sheriff

- The office had accounting deficiencies.
- The office did not review a list of voided transactions.

DATA SNAPSHOT .....



DYER COUNTY DEMOGRAPHICS • FY 2025.....

**\$379**  
Avg. Debt per Capita

**6**  
Active Certified County  
Finance Officers

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

