



# ANNUAL FINANCIAL REPORT SUMMARY

## Metropolitan Lynchburg, Moore County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

### SCOPE

We have audited the basic financial statements of Metropolitan Government of Lynchburg, Moore County as of and for the year ended June 30, 2025.

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

### RESULTS

Our report on the metropolitan governmental financial statements is unmodified.

Our audit resulted in **five findings** and recommendations, which we have reviewed with the metropolitan government's 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:

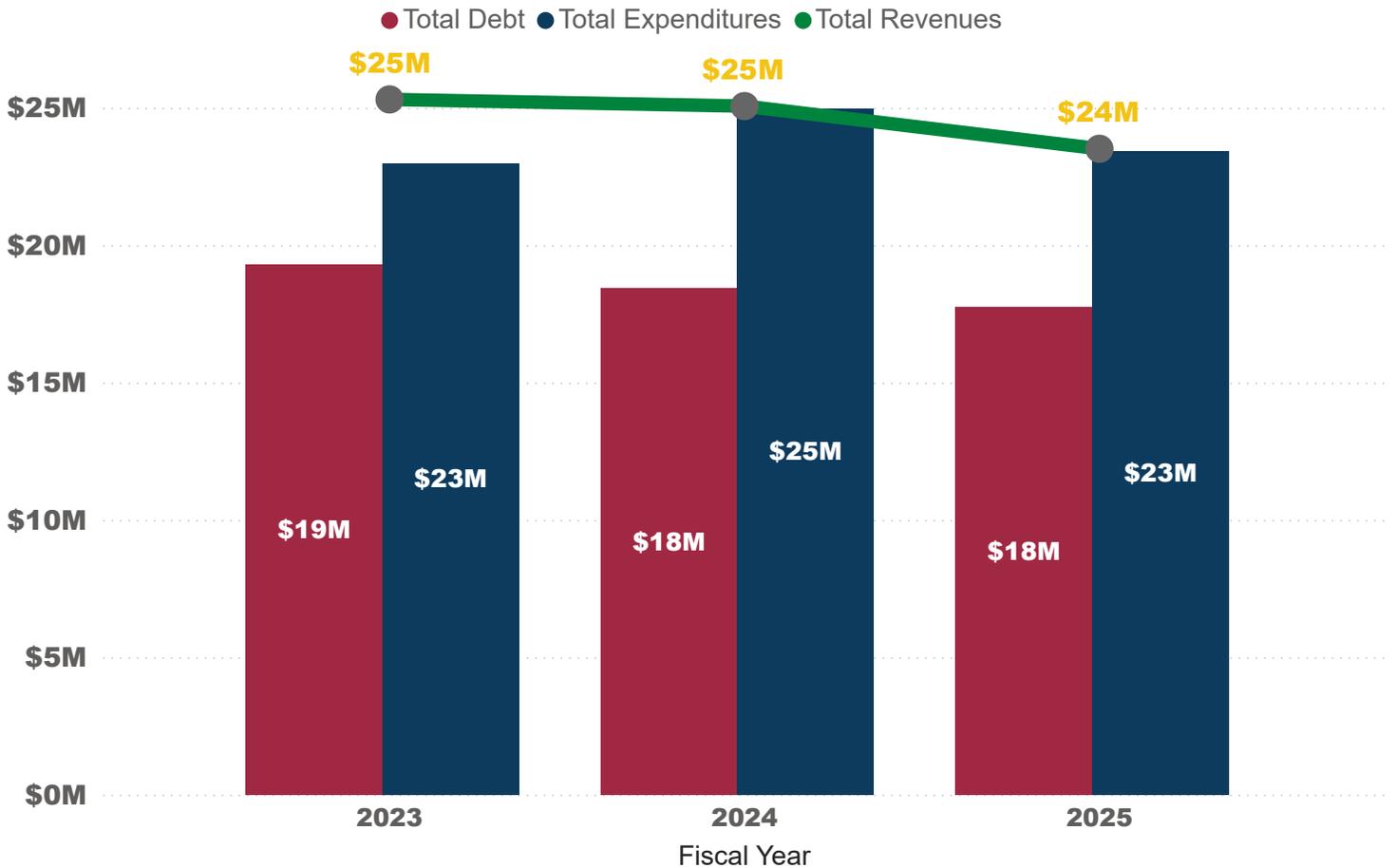
#### Office of the Metropolitan Mayor

- Consolidated purchasing required by the charter has not been implemented.
- General, General Debt Service, and Solid Waste/Sanitation funds required material audit adjustments for proper financial statement presentations.
- The county has deficiencies in the maintenance of capital assets records.
- General ledger payroll liability accounts were not reconciled.

#### Metropolitan Government

- The Metropolitan Government's Audit Committee is not a functioning committee.

## DATA SNAPSHOT



## MOORE COUNTY DEMOGRAPHICS • FY 2025

**\$2,746**  
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>

