



# ANNUAL COMPREHENSIVE FINANCIAL REPORT SUMMARY

## Rutherford County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

### SCOPE

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

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

### RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Rutherford County management. The 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 Director of Finance

- Material audit adjustments were required for proper financial statement presentation.

#### Offices of Director of Finance and Assesor of Property

- Expenditures were misclassified in the accounting records of the General Fund.

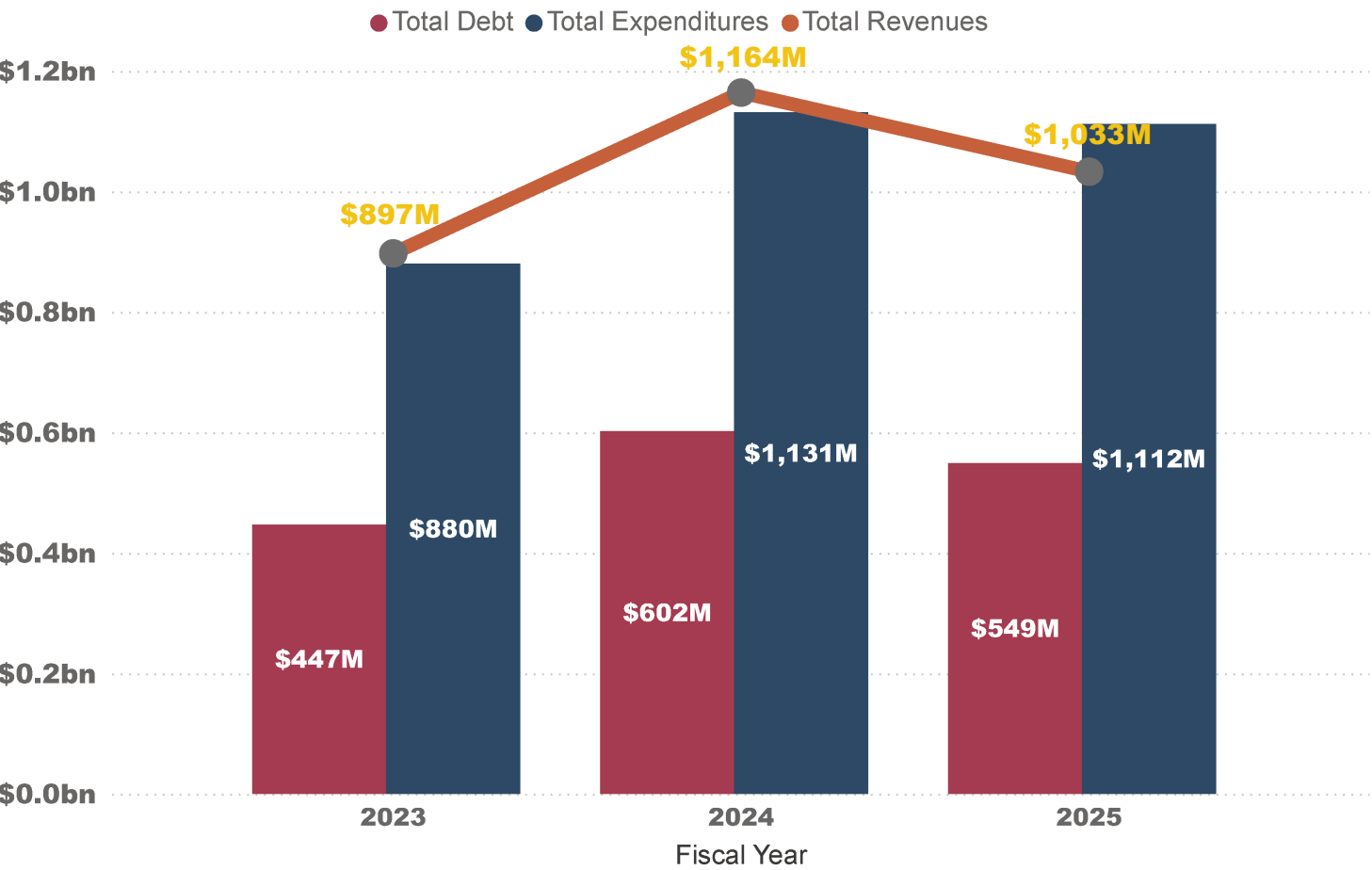
#### Office of Assesor of Property

- The assessor did not properly prorate improvements and new construction.
- The assessor did not properly correct all square footage errors found during assessments.

#### Office of Sheriff

- The annual financial report did not properly reflect the operations of the office.

DATA SNAPSHOT .....



RUTHERFORD COUNTY DEMOGRAPHICS • FY 2025 .....

**\$1,729**  
Avg. Debt per Capita

**7**  
Active Certified County  
Finance Officers

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

