



ANNUAL COMPREHENSIVE FINANCIAL REPORT SUMMARY

Washington County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

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

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

RESULTS

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

Our audit resulted in **five findings** and recommendations, which we have reviewed with Washington 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 Director of Accounts and Budgets and Director of Schools

- A wire transfer of \$335,215.10 was made to a fictitious company as the result of a phishing scheme.

Offices of County Mayor, Director of Accounts and Budgets, and Trustee

- An improperly executed contract led to an unauthorized debit from the trustee's bank account.

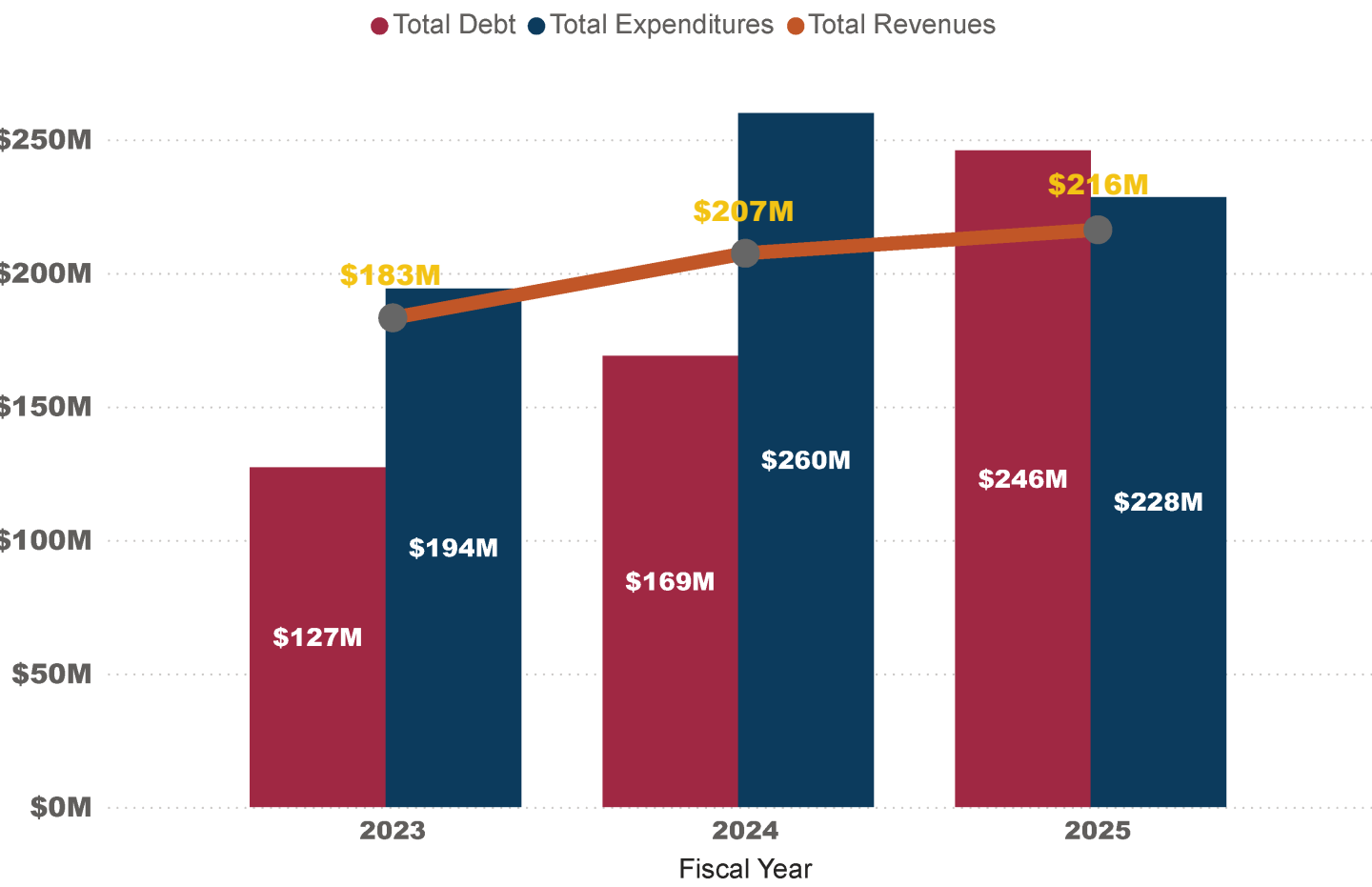
Office of Director of Schools

- The accounting records for various funds had not been properly maintained.

Office of Trustee

- The office had accounting deficiencies.
- The monthly trustee's report was not completed and filed in compliance with state statute.

DATA SNAPSHOT



WASHINGTON COUNTY DEMOGRAPHICS • FY 2025

\$1,894
Avg. Debt per Capita
Johnson City
School District

\$1,917
Avg. Debt per Capita
Outside School District

4
Active Certified County
Finance Officers

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

