



ANNUAL FINANCIAL REPORT SUMMARY

Wayne County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

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

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

RESULTS

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

Our audit resulted in **12 findings** and recommendations, which we have reviewed with Wayne County management. Detailed findings, recommendations, and management 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 Executive

- The office had deficiencies in budget operations.
- Revenues unrelated to operations were allocated to the Public Utility Fund.
- Cash on deposit with the trustee was not reconciled properly.
- Unclaimed funds were not reported and paid to the state.
- Wayne County has a material recurring audit finding.
- Competitive bids were not solicited for the purchase and installation of a security fence.

Office of Commissioner of Highways

- The office had deficiencies in purchasing procedures.

Office of Director of Schools

- The office did not review its software audit logs.

Office of Trustee

- The trustee paid warrants from the Public Utility Fund that exceeded available funds.

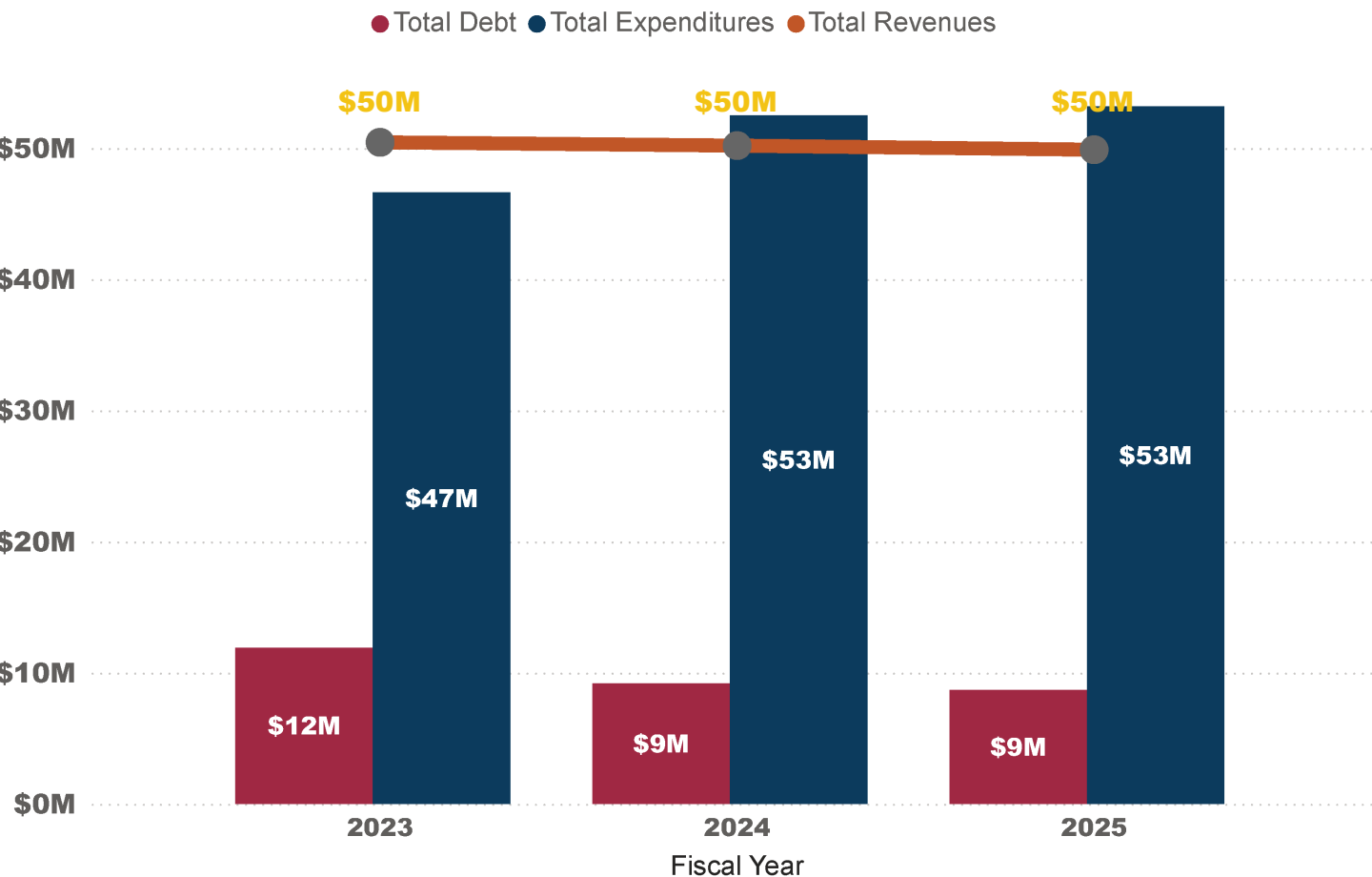
Office of County Clerk

- The county clerk did not require a depository to adequately collateralize funds.
- The office did not implement adequate controls to protect its information resources.

Office of Circuit, General Sessions, and Juvenile Courts Clerk

- Unclaimed funds were not reported and paid to the state.

DATA SNAPSHOT



WAYNE COUNTY DEMOGRAPHICS • FY 2025

\$535
Avg. Debt per Capita

3
Active Certified County
Finance Officers

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

