



ANNUAL FINANCIAL REPORT SUMMARY

Carter County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

We have audited the basic financial statements of Carter County as of and for the year ended June 30, 2023.

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

RESULTS

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

Our audit resulted in **10 findings** and recommendations, which we have reviewed with Carter 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:

Carter County

- Original budgets for several funds did not comply with the county's balanced budget policy.

Office of Finance Director

- The accounting records for various funds had not been properly maintained.
- The county had deficiencies in budget operations.
- Deficiencies were noted in the posting of journal entries.
- Deficiencies were noted in the maintenance of capital asset records.
- Amounts withheld from contractor payments were not deposited into an escrow account.

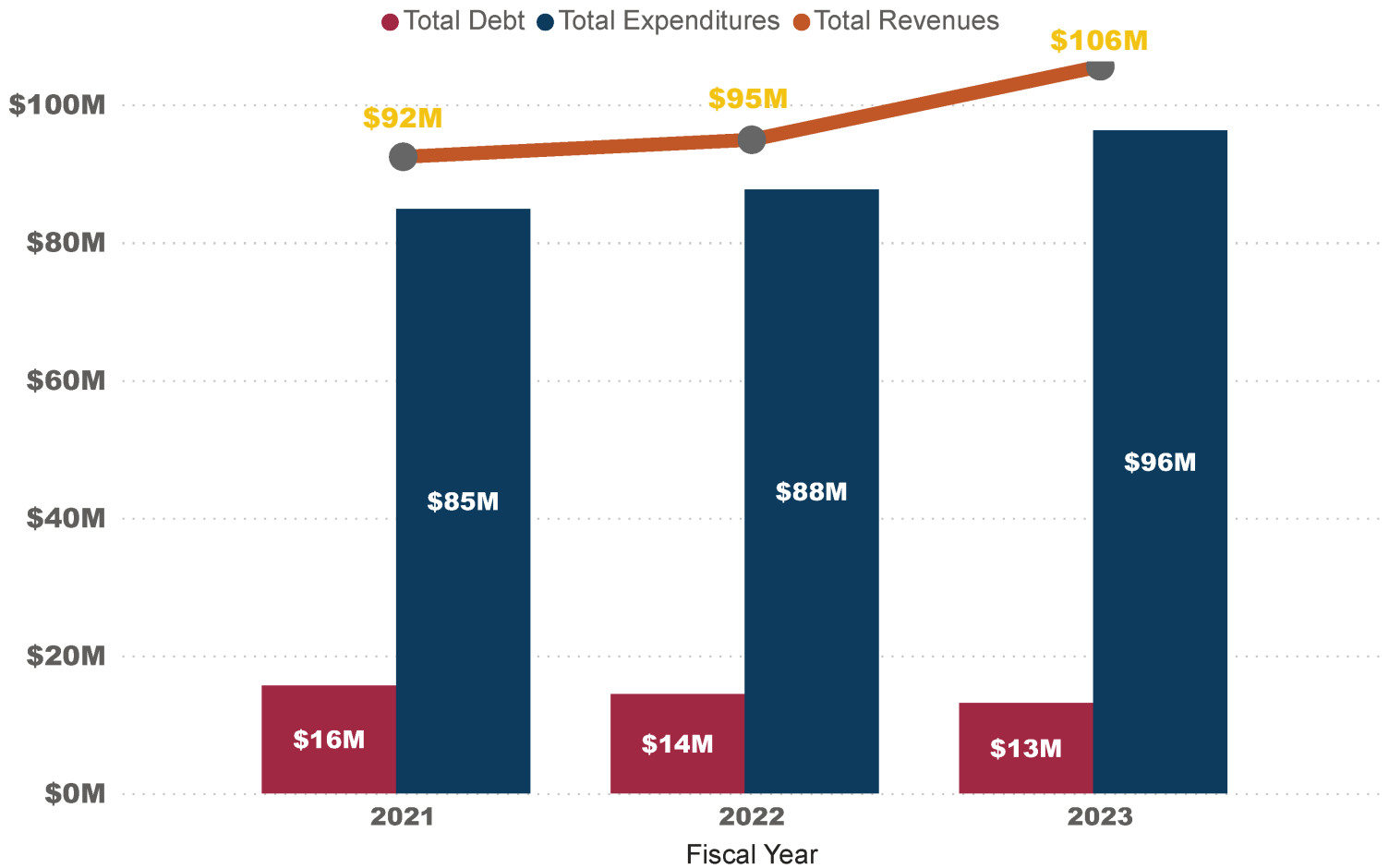
Office of Director of Schools

- An investigation of the Carter County School Department disclosed one deficiency in internal controls and one noncompliance issue.

Office of Solid Waste Department

- The department had accounting deficiencies.
- The Solid Waste Office did not review its software audit logs.
- An investigation of the Carter County Solid Waste Department disclosed deficiencies in internal controls.

DATA SNAPSHOT



CARTER COUNTY DEMOGRAPHICS • FY 2023

\$235
Avg. Debt per Capita

4
Active Certified County
Financial Officers

To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

