



ANNUAL FINANCIAL REPORT SUMMARY

Lewis County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2023

SCOPE

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

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

RESULTS

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

Our audit resulted in **16 findings** and recommendations, which we have reviewed with Lewis 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 County Mayor

- Material audit adjustments were required for proper financial statement presentation.
- Deficiencies were noted in the maintenance of capital asset records.
- The office had deficiencies in budget operations.
- Purchase orders were not issued properly in some instances.
- General ledger payroll deduction accounts were not reconciled with payroll reports and payments in the General Fund.
- Lewis County was assessed interest and penalties totaling \$1,630 by the Internal Revenue Service.
- General ledger cash accounts were not reconciled with county trustee reports.

Office of Road Superintendent

- Material audit adjustments were required for proper financial statement presentation.
- Capital outlay notes were not issued in compliance with state statutes.
- The office had deficiencies in purchasing procedures.

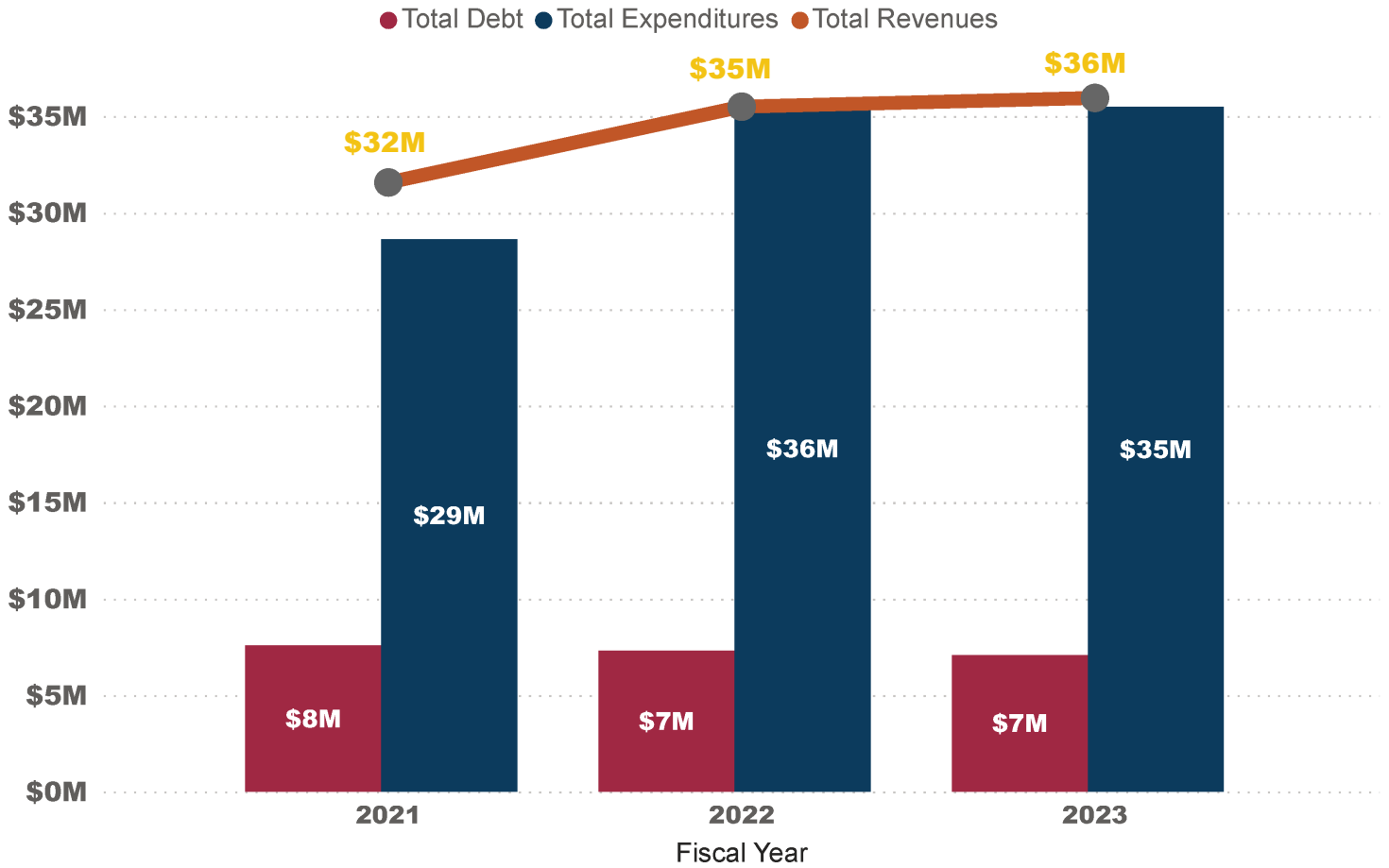
Office of Director of Schools

- Material audit adjustments were required for proper financial statement presentation.
- The office had deficiencies in budget operations.
- Purchase orders were not always issued properly.
- General ledger cash accounts were not properly reconciled with county trustee reports.

Office of Trustee

- The trustee paid checks that exceeded available funds.
- The office did not review its software audit logs.

DATA SNAPSHOT



LEWIS COUNTY DEMOGRAPHICS • FY 2023

\$575
Avg. Debt per Capita

2
Active Certified County
Financial Officers

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

<https://tncot.cc/tag>

