

## SCOPE

We have audited the basic financial statements of Cocke County as of and for the year ended June 30, 2024.

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

## RESULTS

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

Our audit resulted in **twelve findings** and recommendations, which we have reviewed with Cocke 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:

### Cocke County

- The county's audit committee did not present a written committee report to the county commission.

### Offices of County Mayor and Director of Accounts and Budgets

- The accounting records for various funds had not been properly maintained.
- The office had deficiencies in budget operations.
- The office had deficiencies in purchasing procedures.
- The Tennessee Office of Criminal Justice Program under the State Department of Finance and Administration reported deficiencies related to the administration of the Evidence Based Programming Grant resulting in questioned costs of \$61,464.
- County management entered into a contract for employee health insurance without proper approval.
- A retirement deposit due to the Tennessee Consolidated Retirement System was not reported timely resulting in the assessment of a penalty totaling \$13,057.
- Payroll taxes were overpaid to the Internal Revenue Service.

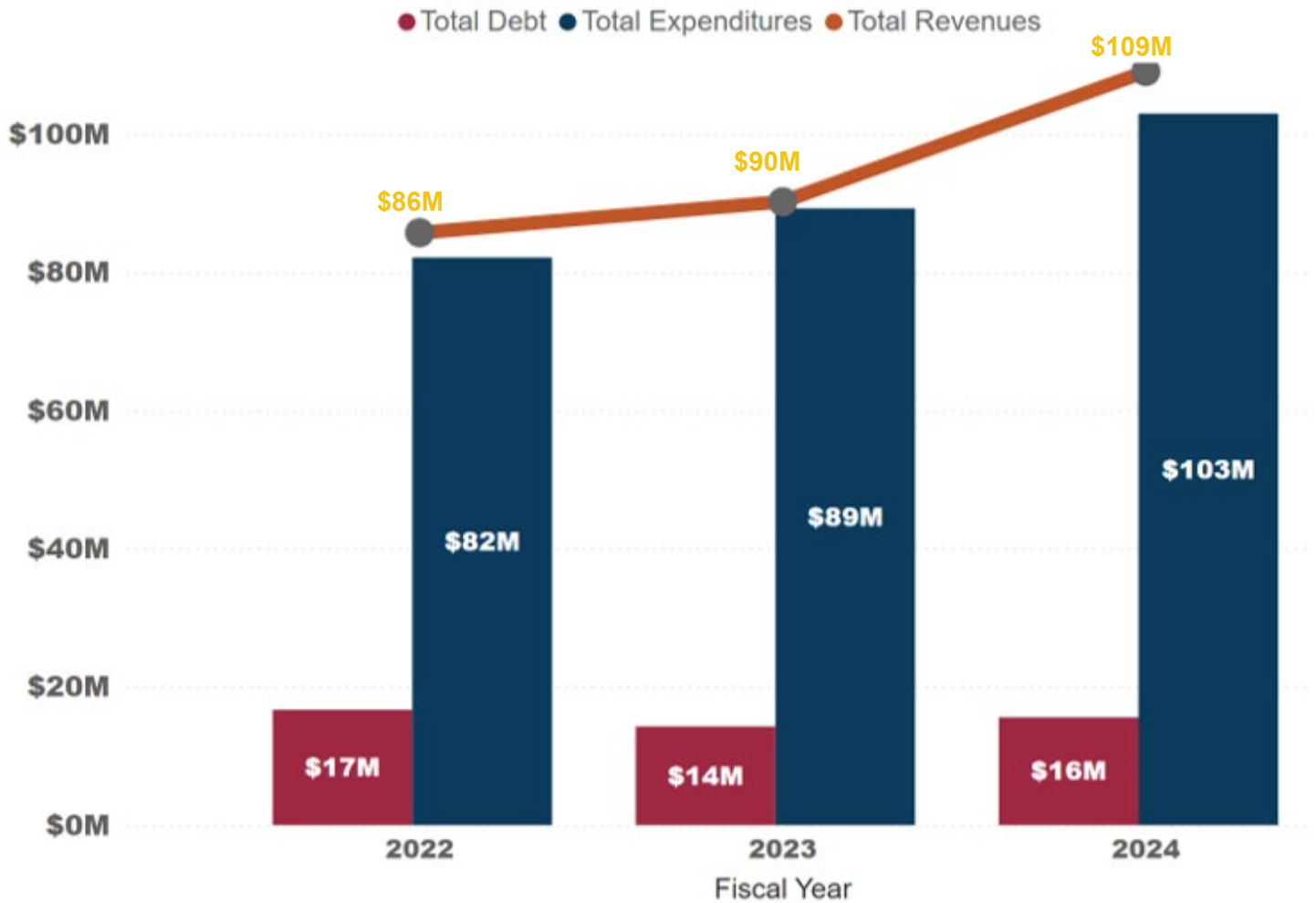
### Office of Director of Schools

- Bank statements for the payroll clearing account were not accurately reconciled.
- A tax deposit due to the Internal Revenue Service was not reported timely resulting in the assessment of a penalty totaling \$10,191.
- The Cocke County School Department is currently under investigation.

### Office of General Sessions Court Clerk

- The office did not prepare an annual financial report for Juvenile Court.

## DATA SNAPSHOT



## COCKE COUNTY DEMOGRAPHICS • FY 2024

**\$443**  
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>

