



# ANNUAL FINANCIAL REPORT SUMMARY

## Warren County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2024

### SCOPE

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

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

### RESULTS

Our report on the governmental activities is qualified because an actuarial valuation for postemployment benefits was not obtained. Our report on the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information is unmodified.

Our audit resulted in **five findings** and recommendations, which we have reviewed with Warren 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:

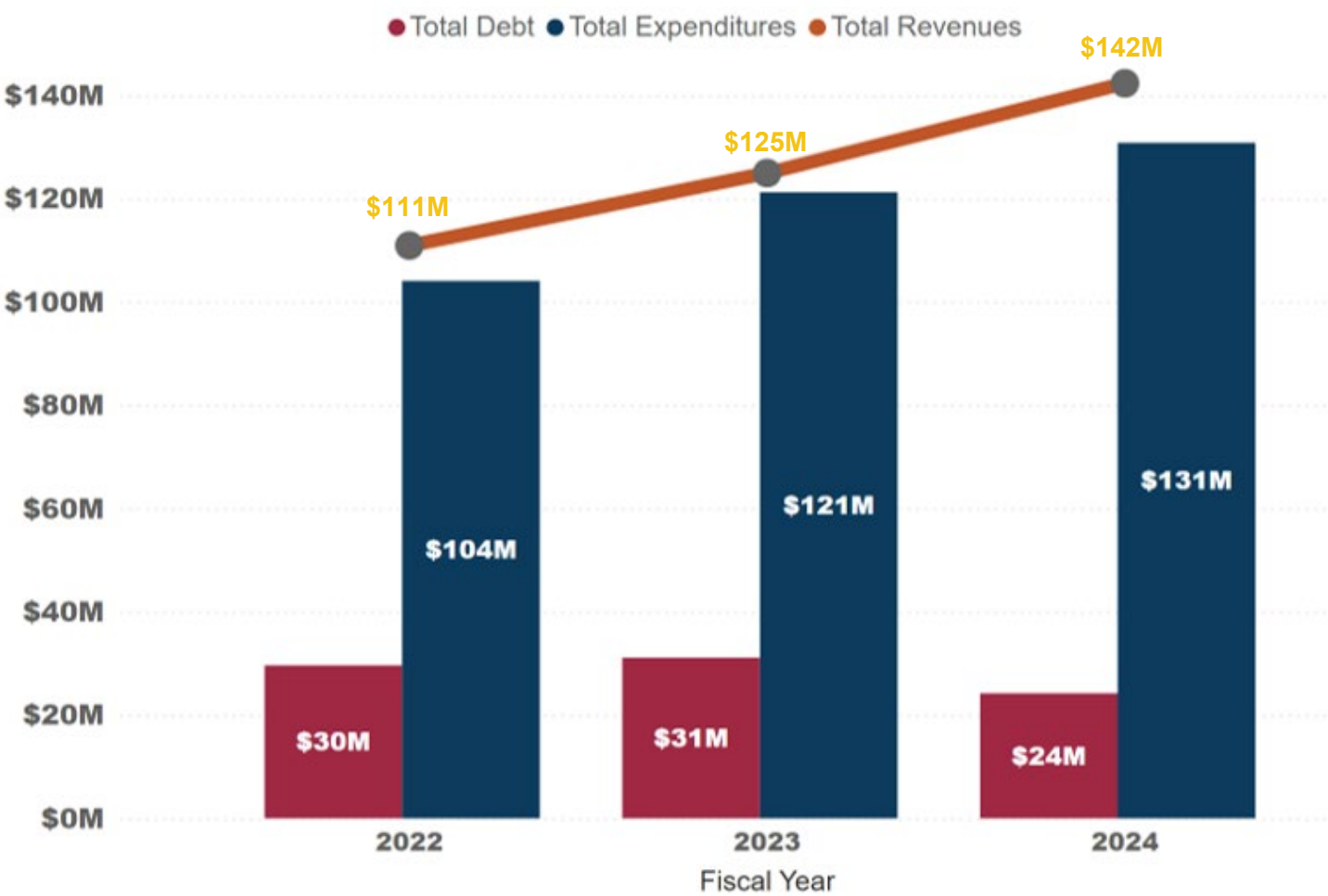
#### Office of Finance Director

- Warren County did not obtain a current actuarial valuation for other postemployment benefits.
- General ledger payroll liability accounts were not reconciled with payroll reports in some county funds.
- The office did not solicit competitive bids for some applicable purchases.
- The office had deficiencies related to time records for school employees.

#### Office of County Clerk

- The office did not review all of its software audit logs.

DATA SNAPSHOT .....



WARREN COUNTY DEMOGRAPHICS • FY 2024 .....

**\$591**  
Avg. Debt per Capita

**6**  
Active Certified County  
Financial Officers

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



