



ANNUAL FINANCIAL REPORT SUMMARY

Carroll County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

SCOPE

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

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

RESULTS

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

Our audit resulted in **four findings** and recommendations, which we have reviewed with Carroll 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:

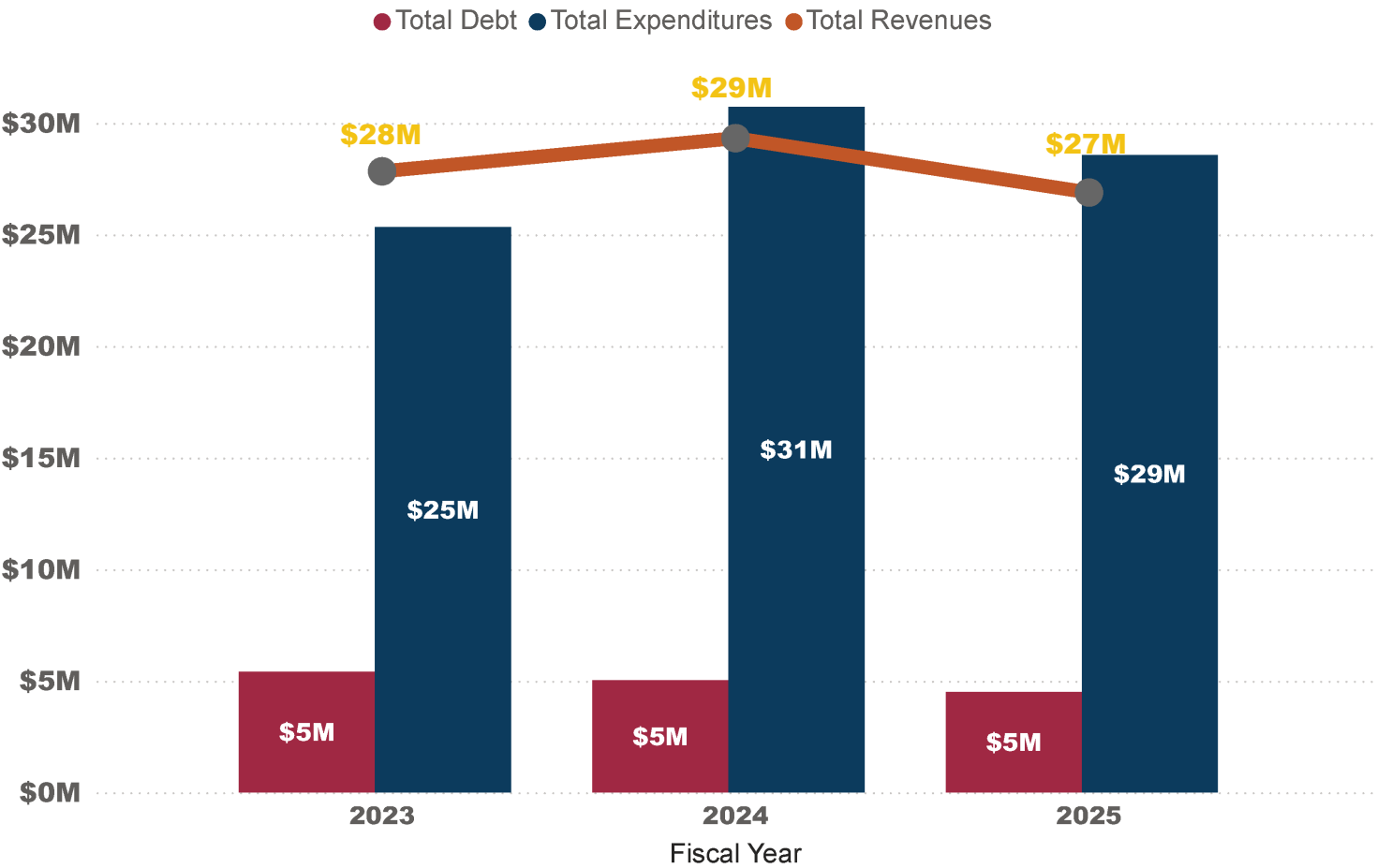
Office of Circuit, General Sessions, and Juvenile Courts Clerk

- Circuit and general sessions courts allowed a private probation company to collect court fines and costs on behalf of the county without adequate controls resulting in a cash shortage of \$16,787.

Office of Assessor of Property

- The assessor did not maintain an adequate program of property sales verification.
- The assessor did not maintain an adequate program of visual inspections.
- The assessor did not properly maintain personal property information.

DATA SNAPSHOT



CARROLL COUNTY DEMOGRAPHICS • FY 2025

\$158
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>

