



# ANNUAL FINANCIAL REPORT SUMMARY

**Fentress County, Tennessee**

FOR THE YEAR ENDED • JUNE 30, 2025

## SCOPE

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

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

## RESULTS

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

Our audit resulted in **two findings** and recommendations, which we have reviewed with Fentress County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

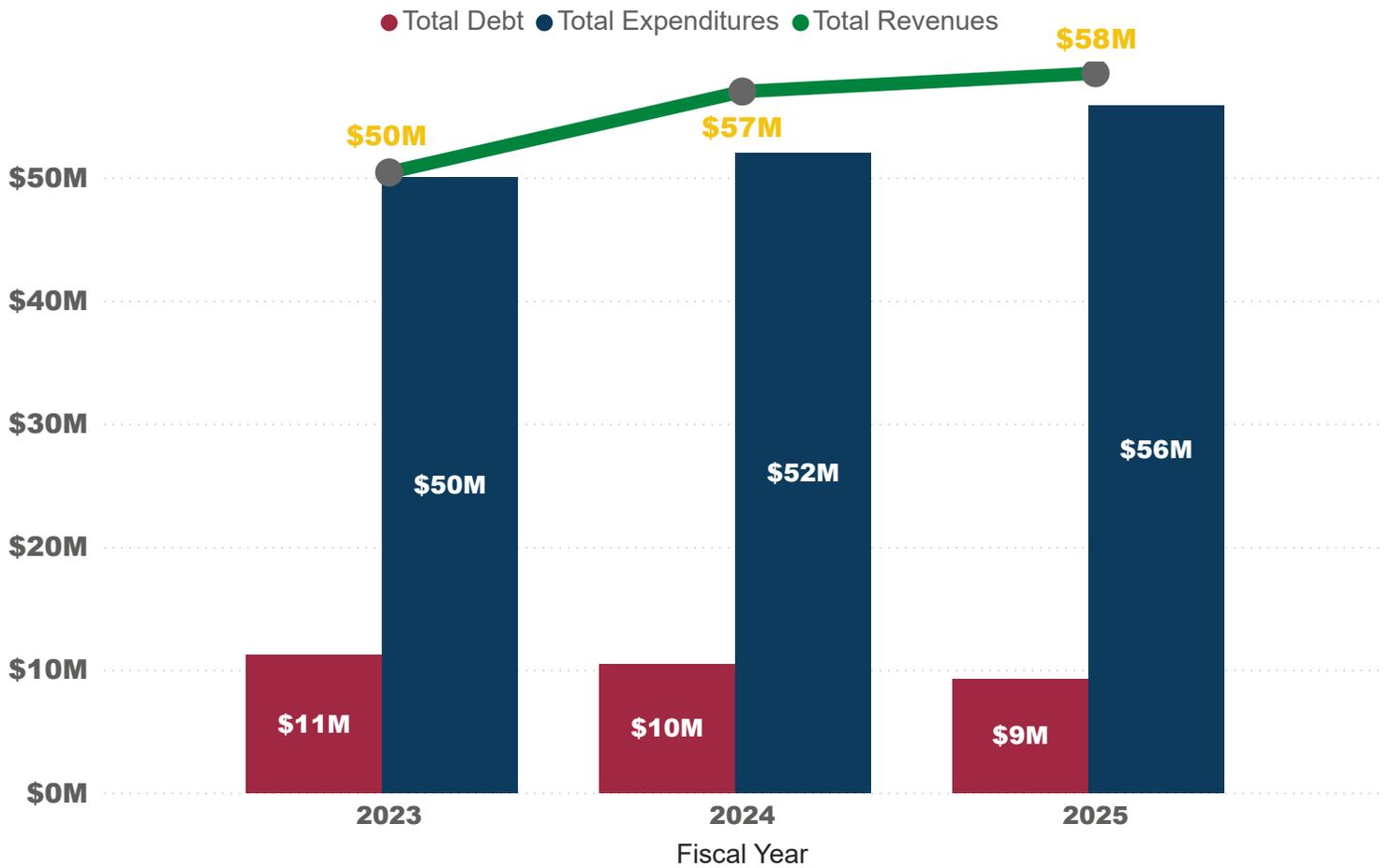
## FINDINGS BY OFFICE

The following are summaries of the audit findings:

### Office of Finance Director

- General ledger payroll liability accounts were not reconciled monthly.
- Appropriations exceeded estimated available funds in the Special Purpose (American Rescue Plan) Fund.

## DATA SNAPSHOT



## FENTRESS COUNTY DEMOGRAPHICS • FY 2025

**\$552**  
Avg. Debt per Capita

**11**  
Active Certified County  
Finance Officers

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

<https://tncot.cc/tag>

