



# ANNUAL FINANCIAL REPORT SUMMARY

**Lewis County, Tennessee**

FOR THE YEAR ENDED • JUNE 30, 2025

## SCOPE

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

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

## RESULTS

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

Our audit resulted in **ten 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:

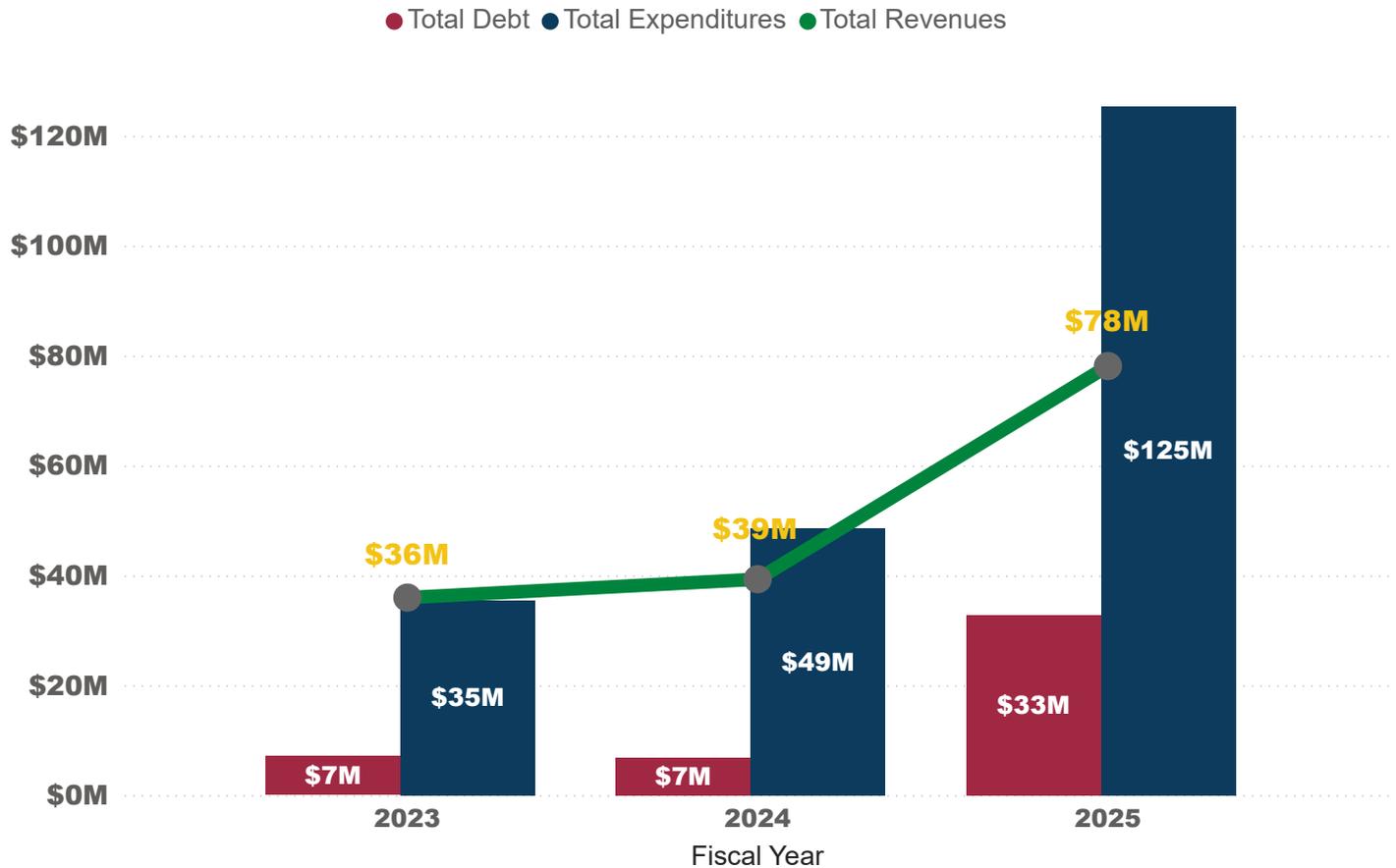
### Office of County Mayor

- Material audit adjustments were required for proper financial statement presentation.
- The former sheriff was overpaid upon retirement.
- Lewis County was assessed interest and penalties totaling \$732 by the Internal Revenue Service.

### Office of Director of Schools

- Material audit adjustments were required for proper financial statement presentation.
- Appropriations exceeded estimated available funds in the General Purpose School Fund.
- General ledger payroll liability accounts were not properly reconciled monthly.
- Three payroll clearing accounts were not reconciled on a monthly basis.
- The office improperly netted revenues and expenditures.
- The school department fell victim to a phishing scheme resulting in a net loss of \$500.
- Construction in progress was overstated.

## DATA SNAPSHOT



## LEWIS COUNTY DEMOGRAPHICS • FY 2025

**\$2,618**  
Avg. Debt per Capita

**4**  
Active Certified County  
Finance Officers

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

<https://tncot.cc/tag>

