



# ANNUAL FINANCIAL REPORT

## Cheatham County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

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### SCOPE

We have audited the basic financial statements of Cheatham County as of and for the year ended June 30, 2022.

**To see the full annual financial report visit:**

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2022/FY22CheathamAFR.pdf>

### RESULTS

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

Our audit resulted in **seven findings** and recommendations, which we have reviewed with Cheatham 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

- Official prenumbered receipts were not issued for all collections at the ambulance service.
- Duties were not segregated adequately.

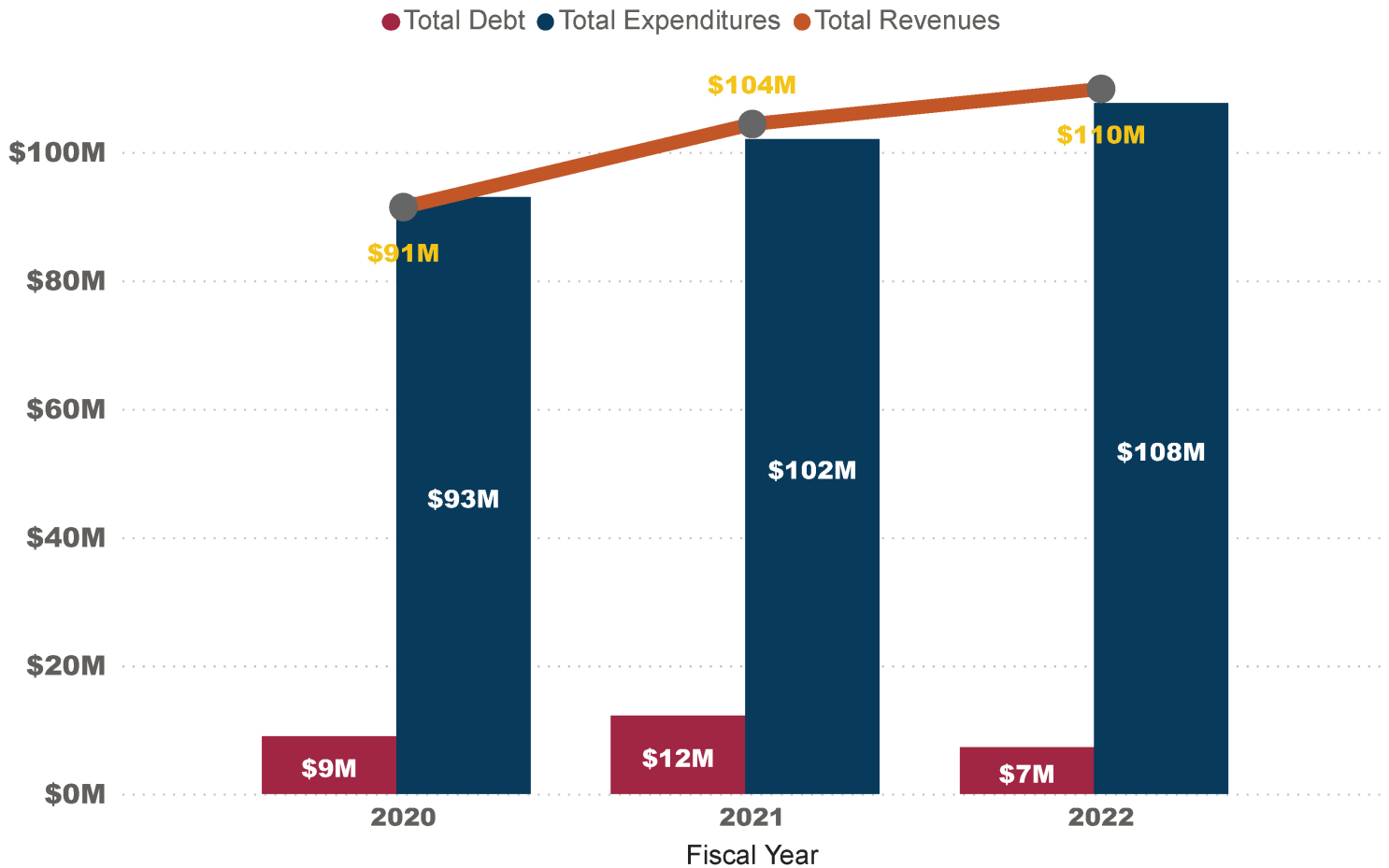
#### Office of Building and Codes Directory

- The office had deficiencies in computer system backup procedures.

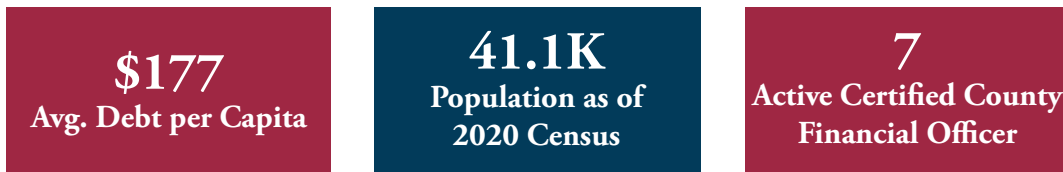
#### Office of Director of Schools

- The Director of Schools received additional compensation not approved by the Board of Education.
- The school department did not have adequate policies and procedures to account for fuel card purchases resulting in a net loss of \$29,774.
- Material audit adjustments were required for proper financial statement presentation.
- The school department did not maintain adequate controls over its capital assets records.

## DATA SNAPSHOT



## CHEATHAM COUNTY DEMOGRAPHICS • FY 2022



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

<https://tncot.cc/tag>

