



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF MUNICIPAL AUDIT**

John G. Morgan
Comptroller of the Treasury

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Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

April 26, 2001

Honorable Mayor and Members of the
Board of Commissioners
City of Sweetwater
P. O. Box 267
Sweetwater, TN 37874

Ladies and Gentlemen:

As you requested, we have completed our examination of certain records of the City of Sweetwater. This examination focused on the period January 1, 1999, through December 31, 1999. However, when the examination warranted, this scope was expanded.

We reviewed the records of the money the city received during the period from grant sources to purchase fire equipment and the records of the city's expenditures during the period for fire equipment. In addition, we observed the equipment purchased. We determined that the city appears to have received the equipment officials intended to purchase for an amount equal to or less than the amount of the bids awarded for that equipment. No further action appears necessary.

If you have any questions concerning the above, please contact me.

Sincerely,

Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

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