



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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PHONE (615) 401-7841

November 8, 2006

Anderson County Mayor and
Board of County Commissioners
Anderson County, Tennessee

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Anderson County, we have performed a limited review of the information systems in the Offices of County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Director of Accounts and Budgets as of October 30, 2006. It should be noted that the Office of Director of Accounts and Budgets is also responsible for maintaining a computer system that provides data processing capabilities to the Office of Trustee. This letter transmits the results of our review.

Our audit of Anderson County is required to be conducted in accordance with standards contained in Government Auditing Standards issued by the Comptroller General of the United States. These standards specify that we perform general and application control reviews of computer-based accounting and information systems to determine whether an entity's existing procedures and controls provide adequate assurance of data accuracy and financial and operating statement reliability.

Because of inherent limitations in any internal control structure, errors, irregularities, or control weaknesses may exist and may not be detected. However, our information system reviews performed in Anderson County did not reveal any matters that we considered to be a reportable condition.

Please contact Penny Austin, Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Anderson County, Tennessee.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard V. Norment".

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jeff Cole, County Clerk
The Honorable Barry Pelizzari, Circuit and General Sessions Courts Clerk
The Honorable Steve Queener, Clerk & Master
The Honorable Tim Shelton, Register
The Honorable Paul White, Sheriff
Ms. Gail Cook, Director of Accounts and Budgets
Mr. Clifford Tucker, East Audit Manager