



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

December 20, 2006

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Blount County, we have performed a limited review of the information systems in the Offices of Circuit and General Sessions Courts Clerk and Register and the Information Technology Department as of November 29, 2006. The Information Technology Department is operated under the supervision of the county mayor. The department presently provides computer services for the Offices of County Mayor, Highway Superintendent, Director of Schools, Trustee, Assessor of Property, County Clerk, Clerk and Master, Registrar-at-Large, Sheriff, and Director of Accounts and Budgets. This letter transmits the results of our review.

Our audit of Blount 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 Blount County did not reveal any matters that we considered to be reportable conditions.

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 Blount County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Thomas Hatcher, Circuit and General Sessions Courts Clerk
The Honorable Penny Whaley, Register
Mr. John Herron, Information Technology Manager
Mr. Clifford Tucker, East Tennessee Audit Manager