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 14, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Bradley County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Superintendent, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff as of November 21, 2006. This letter transmits the results of our review.

Our audit of Bradley 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 Bradley 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 Bradley County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Tom Collins, Highway Superintendent
The Honorable Robert Taylor, Director of Schools
The Honorable Mike Smith, Trustee
The Honorable Donna Simpson, County Clerk
The Honorable Gayla Miller, Circuit and General Sessions Courts Clerk
The Honorable Carl Shrewsbury, Clerk and Master
The Honorable Raymond Swafford, Register
The Honorable Tim Gobble, Sheriff
Mr. Carl Lowe, Mid-East Tennessee Audit Manager