



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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April 4, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Carter County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Finance Director as of February 1, 2006. This letter transmits the results of our review.

Our audit of Carter 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 Carter 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 Carter County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Randal Lewis, Trustee
The Honorable Mary Gouge, County Clerk
The Honorable John Paul Mathes, Circuit and General Sessions Courts Clerk
The Honorable Charlotte McKeehan, Clerk and Master
The Honorable Johnny Holder, Register
Mr. Jason Cody, Finance Director
Mr. Clifford Tucker, East Tennessee Audit Manager