



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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August 17, 2007

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Chester County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Supervisor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, and Register as of August 16, 2007. This letter transmits the results of our review.

Our audit of Chester 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 Chester County did not reveal any matters that we considered to be a significant deficiency.

Please contact Penny Austin, Assistant Director for Information Systems, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Chester County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Elbert Carnell, Road Supervisor
The Honorable John Pipkin, Director of Schools
The Honorable Lance Beshires, Trustee
The Honorable Johnny Garner, County Clerk
The Honorable Keith Frye, Circuit and General Sessions Courts Clerk
The Honorable Judy Cranford, Register
Mr. Norm Norment, West Tennessee Audit Manager