



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

May 5, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Claiborne County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Superintendent, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of April 4, 2005. This letter transmits the results of our review.

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

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard V. Norment".

Richard V. Norment
Assistant to the Comptroller

RVN: pa

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cc: The Honorable Mike Sharp, Road Superintendent
The Honorable Don Dobbs, Director of Schools
The Honorable Alice Alexander, Trustee
The Honorable Evelyn Hill, County Clerk
The Honorable Billy Ray Cheek, Circuit and General Sessions Courts Clerk
The Honorable Thomas Shumate, Clerk and Master
The Honorable Kimberly Reece, Register
Mr. Clifford Tucker, East Tennessee Audit Manager