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

January 31, 2007

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Cocke County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit Court Clerk, General Sessions Court Clerk, Clerk and Master, Register, Sheriff, and Director of Accounts and Budgets as of January 18, 2007. This letter transmits the results of our review.

Our audit of Cocke 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 Cocke 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 Cocke County, Tennessee.

Sincerely,

Richard V. Norment

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Larry Blazer, Director of Schools
The Honorable Alfred Hogan, Trustee
The Honorable Janice Butler, County Clerk
The Honorable Peggy Lane, Circuit Court Clerk
The Honorable Frankie Cody, General Sessions Court Clerk
The Honorable Craig Wild, Clerk and Master
The Honorable Linda Benson, Register
The Honorable Claude Strange, Sheriff
Ms. Anne Williams, Director of Accounts and Budgets
Mr. Clifford Tucker, East Tennessee Audit Manager