



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

June 30, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Fentress County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Register, and Finance Director as of May 19, 2005. This letter transmits the results of our review.

Our audit of Fentress 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 Fentress 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 Fentress County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jerry Roysden, Trustee  
The Honorable Marilyn Stephens, County Clerk  
The Honorable Loyce Stephens, Register  
Ms. Marilyn Joyce Crabtree, Finance Director  
Mr. Carl Lowe, Mid-East Tennessee Audit Manager