



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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September 2, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Gibson County, we performed a limited review of the information systems in the Offices of County Mayor, Road Supervisor, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Juvenile Court Clerk, Clerk and Master – Trenton, Clerk and Master – Humboldt, and Register as of August 19, 2005. This letter transmits the results of our review.

Our audit of Gibson 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 Gibson 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 Gibson County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

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Board of County Commissioners
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cc: The Honorable Carl Stoppenhagen, Road Supervisor
The Honorable Shirley Hickman, Trustee
The Honorable Diane Taylor, County Clerk
The Honorable Janice Jones, Circuit and General Sessions Courts Clerk
The Honorable Lee Hayes, Juvenile Court Clerk
The Honorable Lois Lockhart, Clerk and Master – Trenton
The Honorable Wanda Brown, Clerk and Master – Humboldt
The Honorable Hilda Patterson, Register
Mr. Norm Norment, West Tennessee Audit Manager