



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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May 25, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Grundy County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Superintendent, Director of Schools, Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of April 26, 2005. This letter transmits the results of our review.

Our audit of Grundy 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 Grundy County did not reveal any matters that we consider 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 Grundy County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Dewayne Hargis, Highway Superintendent
The Honorable David Dickerson, Director of Schools
The Honorable Lucyle Hampton, Trustee
The Honorable Marcia Bess, Circuit and General Sessions Courts Clerk
The Honorable Phyllis Dent, Clerk & Master
The Honorable Gayle VanHooser, Register
Mr. Carl Lowe, Mid-East Tennessee Audit Manager