



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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August 18, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Hamblen County, we performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, and Register as of August 1, 2005. Please note that the Office of Trustee is also responsible for maintaining a computer system that provides data processing capabilities to the Offices of Clerk and Master and Finance Director. This letter transmits the results of our review.

Our audit of Hamblen 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 Hamblen 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 Hamblen 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 Dale Lynch, Director of Schools
The Honorable Bill Brittain, Trustee
The Honorable Linda Wilder, County Clerk
The Honorable Kathy Mullins, Circuit and General Sessions Courts Clerk
The Honorable Kathy Terry, Clerk and Master
The Honorable Jim Clawson, Register
Ms. Nichole Epps, Finance Director
Mr. Clifford Tucker, East Tennessee Audit Manager