



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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July 18, 2007

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Hawkins County, we have performed a limited review of the information systems in the Offices of County Mayor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, and Register as of July 12, 2007. This letter transmits the results of our review.

Our audit of Hawkins 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 review did not reveal any matters that we considered to be significant deficiencies.

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 Hawkins County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc:

Honorable Clayton Armstrong, Director of Schools
Honorable Patricia Courtney, Trustee
Honorable A. Carroll Jenkins, County Clerk
Honorable Holly Jaynes, Circuit and General Sessions Courts Clerk
Honorable Judy Kirkpatrick, Register
Mr. Clifford Tucker, East Audit Manager