



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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March 29, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Johnson County, we have performed a limited review of the information systems in the Offices of County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Director of Accounts and Budgets as of February 18, 2005. This letter transmits the results of our review.

Our audit of Johnson 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 Johnson 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 Johnson County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Danny Cullop, County Clerk
The Honorable Carolyn Hawkins, Circuit and General Sessions Courts Clerk
The Honorable Linda Morefield, Clerk and Master
The Honorable Patricia Hartley, Register
Ms. Peggy Horne, Director of Accounts and Budgets
Mr. Clifford Tucker, East Tennessee Audit Manager