STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

December 21, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Lawrence County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Director of Accounts and Budgets as of December 15, 2005. This letter transmits the results of our review.

Our audit of Lawrence 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 Lawrence County did not reveal any matters that we considered to be reportable conditions.

Please contact Penny Austin, Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Lawrence County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Larry Davis, Director of Schools
The Honorable Cindy Benefield, Trustee
The Honorable Chuck Kizer, County Clerk
The Honorable Leon Clanton, Circuit and General Sessions Courts Clerk
The Honorable Kristy Gang, Clerk and Master
The Honorable Teresa Dunkin, Register
Ms. Teresa Purcell, Director of Accounts and Budgets
Mr. Jeff Bailey, Middle Tennessee Audit Manager