



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

May 3, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Lewis County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Superintendent, Director of Schools, Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of March 1, 2006. This letter transmits the results of our review.

Our audit of Lewis 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 Lewis 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 Lewis County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

- cc: The Honorable Ronnie Darnell, Road Superintendent
The Honorable Benny Pace, Director of Schools
The Honorable Joe Garner, Trustee
The Honorable Donna Couch, Circuit and General Sessions Courts Clerk
The Honorable Janet Williams, Clerk and Master
The Honorable Ophelia Green, Register
Mr. Jeff Bailey, Middle Tennessee Audit Manager