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

January 12, 2007

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Lincoln County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Register, Sheriff, and Director of Finance as of December 20, 2006. This letter transmits the results of our review.

Our audit of Lincoln 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 Lincoln County did not reveal any matters that we considered to be a reportable condition.

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 Lincoln County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Mary Jane Porter, Trustee
The Honorable Anne Underwood, County Clerk
The Honorable Gail Corder, Circuit and General Sessions Courts Clerk
The Honorable Randy Delap, Register
The Honorable Murray Blackwelder, Sheriff
Mr. Cole Bradford, Director of Finance
Mr. Jeff Bailey, Middle Tennessee Audit Manager