



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
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July 11, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Monroe County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Director of Finance as of June 1, 2006. This letter transmits the results of our review.

Our audit of Monroe 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 Monroe 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 Monroe County, Tennessee.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard V. Norment".

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Charles Miller, Trustee  
The Honorable Larry Sloan, County Clerk  
The Honorable Martha Cook, Circuit and General Sessions Courts Clerk  
The Honorable Robert Pennington, Clerk and Master  
The Honorable Mildred Estes, Register  
The Honorable Doug Watson, Sheriff  
Mr. Brian Tallent, Director of Accounts and Budgets  
Mr. Clifford Tucker, East Tennessee Audit Manager