



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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November 28, 2006

Director of Schools and Board of Directors
Paris Special School District
Paris, Tennessee

To the Director of Schools and Board of Directors:

In conjunction with the annual audit of Paris Special School District, we have performed a limited review of the information system as of November 16, 2006. This letter transmits the results of our review.

Our audit of Paris Special School District 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 review performed in the Paris Special School District 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 system in the Paris Special School District.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: Mr. Norm Norment, West Tennessee Audit Manager