STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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NASHVILLE, TENNESSEE 37243-0269
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March 27, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Pickett County, we have performed a limited review of the information systems in the Offices of County Executive, Highway Superintendent, Director of Schools, Trustee, and Circuit and General Sessions Courts Clerk as of January 24, 2006. This letter transmits the results of our review.

Our audit of Pickett 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 Pickett 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 Pickett County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Amos Nicholas, Highway Superintendent
The Honorable Carolyn Cope, Director of Schools
The Honorable Jennifer Anderson, Trustee
The Honorable Larry Brown, Circuit and General Sessions Courts Clerk
Mr. Carl Lowe, Mid-East Tennessee Audit Manager