



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

August 8, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Polk County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Superintendent, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of July 12, 2005. This letter transmits the results of our review.

Our audit of Polk 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 Polk County did not reveal any matters that we considered to be reportable conditions.

Please contact Penny Austin, our Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Polk County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Harold Hood, Highway Superintendent  
The Honorable William Wade, Director of Schools  
The Honorable Patsy Jenkins, Trustee  
The Honorable Angie Sanford, County Clerk  
The Honorable Connie Clark, Circuit and General Sessions Courts Clerk  
The Honorable Kimberly Ingram, Clerk and Master  
The Honorable Donna Bramlett, Register  
Mr. Carl Lowe, Mid-East Tennessee Audit Manager