



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

December 20, 2005

Putnam County Executive and
Board of County Commissioners
Putnam County, Tennessee

To the County Executive and County Commissioners:

In conjunction with the annual audit of Putnam County, we have performed a limited review of the information systems in the Offices of County Executive, Road Supervisor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Register, and Sheriff as of November 18, 2005. This letter transmits the results of our review.

Our audit of Putnam 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 Putnam 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 Putnam County, Tennessee.

Sincerely,

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

Richard V. Norment
Assistant to the Comptroller

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cc: The Honorable Billy Lamb, Road Supervisor
The Honorable Michael Martin, Director of Schools
The Honorable Gail Glover, Trustee
The Honorable Wayne Nabors, County Clerk
The Honorable Marcia Borys, Circuit and General Sessions Courts Clerk
The Honorable Opal Burris, Register
The Honorable David Andrews, Sheriff
Mr. Carl Lowe, Mid-East Tennessee Audit Manager