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

July 20, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Scott County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, and Director of Finance as of June 15, 2005. This letter transmits the results of our review.

Our audit of Scott 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 Scott 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 Scott County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jimmy Byrd, Trustee
The Honorable Patricia Phillips, County Clerk
The Honorable Verda Cope, Circuit and General Sessions Courts Clerk
Mr. Keith Jeffers, Director of Finance
Mr. Clifford Tucker, East Tennessee Audit Manager