



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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May 11, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Sevier County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Superintendent, Director of Schools, Trustee, County Clerk, General Sessions Court Clerk, Clerk and Master, Register, and Sheriff as of April 3, 2006. This letter transmits the results of our review.

Our audit of Sevier 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 Sevier 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 Sevier County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jonas Smelcer, Road Superintendent
The Honorable Jack Parton, Director of Schools
The Honorable Jettie Clabo, Trustee
The Honorable Joe T. Keener, II, County Clerk
The Honorable Connie Holt, General Sessions Court Clerk
The Honorable Carolyn McMahan, Clerk and Master
The Honorable Sherry Robertson Huskey, Register
The Honorable Bruce Montgomery, Sheriff
Mr. Clifford Tucker, East Tennessee Audit Manager