



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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February 23, 2007

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Stewart County, we have performed a limited review of the information systems in the Offices of County Mayor; County Engineer; Director of Schools; Trustee; Circuit, General Sessions, and Juvenile Courts Clerk; Clerk and Master; and Register as of February 12, 2007. This letter transmits the results of our review.

Our audit of Stewart 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 Stewart County did not reveal any matters that we considered to be a reportable condition.

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 Stewart County, Tennessee.

Sincerely,

A handwritten signature in cursive script that reads "Richard V. Norment".

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jerry Cunningham, County Engineer  
The Honorable Phillip Wallace, Director of Schools  
The Honorable Wilby M. Williams, Trustee  
The Honorable Jason Wallace, Circuit, General Sessions, and Juvenile Courts Clerk  
The Honorable Jane C. Link, Clerk and Master  
The Honorable Ruth Mathis, Register  
Mr. Norm Norment, West Tennessee Audit Manager