



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**

DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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June 30, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Sullivan County, we have performed a limited review of the information systems in the Offices of Director of Schools; County Clerk; Circuit, General Sessions, and Law Courts Clerk; Register; Director of Accounts and Budgets; and Ambulance Service Director as of May 23, 2005. This letter transmits the results of our review.

Our audit of Sullivan 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 Sullivan 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 Sullivan County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Glenn Arwood, Director of Schools  
The Honorable Jeanie Gammon, County Clerk  
The Honorable Raymond Winters, Circuit, General Sessions, and Law Courts Clerk  
The Honorable Mary Lou Duncan, Register  
Mr. Larry Bailey, Director of Accounts and Budgets  
Mr. Clifford Tucker, East Tennessee Audit Manager