



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

September 11, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Unicoi 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, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of August 25, 2006. This letter transmits the results of our review.

Our audit of Unicoi 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 Unicoi 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 Unicoi County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Terry Haynes, Road Superintendent
The Honorable Denise Brown, Director of Schools
The Honorable Paul Berry, Trustee
The Honorable Ruby McLaughlin, County Clerk
The Honorable Christy Erwin Howard, Circuit and General Sessions Courts Clerk
The Honorable Teresa W. Simerly, Clerk and Master
The Honorable Deborah Tittle, Register
Mr. Clifford Tucker, East Tennessee Audit Manager