



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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September 30, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Union County, we have performed a limited review of the information systems in the Offices of County Mayor, Director of Schools, Trustee, Circuit and General Sessions Courts Clerk, and Register as of September 2, 2005. This letter transmits the results of our review.

Our audit of Union 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 Union 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 Union County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Charles Thomas, Director of Schools  
The Honorable Gina Buckner, Trustee  
The Honorable Barbara Williams, Circuit and General Sessions Courts Clerk  
The Honorable Mary Kitts, Register  
Mr. Clifford Tucker, East Tennessee Audit Manager