



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

August 23, 2007

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

To the County Mayor and Board of 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, County Clerk, Circuit and General Sessions Courts Clerk, and Register as of August 20, 2007. 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 a significant deficiency.

Please contact Penny Austin, Assistant Director for Information Systems, 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 Pamela Ailor, County Clerk
The Honorable Barbara Williams, Circuit and General Sessions Courts Clerk
The Honorable Mary Kitts, Register
Mr. Clifford Tucker, East Tennessee Audit Manager