



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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March 16, 2007

Van Buren County Mayor and
Board of County Commissioners
Van Buren County, Tennessee

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Van Buren County, we have performed a limited review of the information systems in the Offices of County Mayor, Director of Schools, County Clerk, and Register as of February 21, 2007. This letter transmits the results of our review.

Our audit of Van Buren 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 Van Buren 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 Van Buren County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Michael Martin, Director of Schools
The Honorable Linda Pettit, County Clerk
The Honorable Linda Simmons, Register
Mr. Carl Lowe, Mid-East Tennessee Audit Manager