



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
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PHONE (615) 401-7841

August 20, 2003

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Greene County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Director of Accounts and Budgets as of July 31, 2003. This letter transmits the results of our review.

Our audit of Greene 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 Greene 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 Greene County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Joe Parkins, Director of Schools
The Honorable Dan D. Walker, Trustee
The Honorable Freddie Shaw, County Clerk
The Honorable Gail Jeffers, Circuit and General Sessions Courts Clerk
The Honorable Kay Armstrong, Clerk and Master
The Honorable Joy Rader, Register
Mr. David Lawing, Director of Accounts and Budgets
Mr. Clifford Tucker, East Tennessee Audit Manager