



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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July 8, 2003

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Hancock County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Superintendent, Director of Schools, Trustee, and Register as of June 5, 2003. This letter transmits the results of our review.

Our audit of Hancock 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 Hancock 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 Hancock County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Clem Seal, Road Superintendent
The Honorable Mike Antrican, Director of Schools
The Honorable Ken Mayes, Trustee
The Honorable Missy Bell, Register
Mr. Clifford Tucker, East Tennessee Audit Manager