



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
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May 18, 2004

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Jefferson County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Superintendent, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sanitation Supervisor as of April 20, 2004. This letter transmits the results of our review.

Our audit of Jefferson 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 Jefferson County did not reveal any matters that we considered to be a reportable condition.

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 Jefferson County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

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Board of County Commissioners  
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cc: The Honorable Charles Tipton, Superintendent of Roads  
The Honorable Doug Moody, Director of Schools  
The Honorable Ginger Franklin, Trustee  
The Honorable Rick Farrar, County Clerk  
The Honorable Kathy Carpenter, Circuit and General Sessions Courts Clerk  
The Honorable Nancy Humbard, Clerk and Master  
The Honorable Sarah Webb, Register  
Mr. Bobby Hubbard, Sanitation Supervisor  
Mr. Clifford Tucker, East Tennessee Audit Manager