



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  
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May 15, 2003

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Madison County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Engineer, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff as of April 11, 2003. This letter transmits the results of our review.

Our audit of Madison 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 Madison 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 Madison County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

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cc: The Honorable Roy Weaver, Director of Schools  
The Honorable Fred Bowyer, Highway Engineer  
The Honorable Wilma Allen, Trustee  
The Honorable Freddie Pruitt, County Clerk  
The Honorable Judy Barnhill, Circuit and General Sessions Courts Clerk  
The Honorable Pam Carter, Clerk and Master  
The Honorable Curtis White, Register  
The Honorable David Woolfork, Sheriff  
Mr. Larry Taylor, West Tennessee Audit Manager