



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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January 21, 2003

Sullivan County Executive and
Board of County Commissioners
Sullivan County, Tennessee

To the County Executive and County Commissioners:

In conjunction with the annual audit of Sullivan County, we have performed a limited review of the information systems in the Offices of Director of Schools; County Clerk; Circuit, General Sessions, and Law Courts Clerk; Register; Director of Accounts and Budgets; and Ambulance Service Director as of December 5, 2002. This letter transmits the results of our review.

Our audit of Sullivan 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 Sullivan 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 Sullivan County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable John O'Dell, Director of Schools
The Honorable Jeanie Gammon, County Clerk
The Honorable Raymond Winters, Circuit, General Sessions, and Law Courts Clerk
The Honorable Mary Lou Duncan, Register
Mr. Larry Bailey, Director of Accounts and Budgets
Mr. Jerry Fleenor, Ambulance Service Director
Mr. Clifford Tucker, East Tennessee Audit Manager