



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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October 2, 2002

Hartsville/Trousdale County Executive and  
Board of Hartsville/Trousdale County Commissioners  
Hartsville/Trousdale County Government, Tennessee

To the Hartsville/Trousdale County Executive and Commissioners:

In conjunction with the annual audit of Hartsville/Trousdale County Government, we have performed a limited review of the information systems in the Offices of County Executive, Highway Superintendent, Director of Schools, and Trustee as of September 12, 2002. This letter transmits the results of our review.

Our audit of Hartsville/Trousdale County Government 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 review 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 Hartsville/Trousdale County Government, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Charles Beasley, Highway Superintendent  
The Honorable Margaret Oldham, Director of Schools  
The Honorable Kay Celsor, Trustee  
Mr. Daniel Wilson, Mid-East Tennessee Audit Manager