



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
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NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

May 23, 2003

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

To the County Executive and County Commissioners:

In conjunction with the annual audit of Union County, we have performed a limited review of the information systems in the Offices of County Executive, Director of Schools, Circuit and General Sessions Courts Clerk, and Register as of April 15, 2003. This letter transmits the results of our review.

Our audit of Union 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 Union 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 Union County, Tennessee.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard V. Norment".

Richard V. Norment
Assistant to the Comptroller

RVN: pa

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cc: The Honorable James Pratt, Director of Schools
The Honorable Barbara Williams, Circuit and General Sessions Courts Clerk
The Honorable Mary Kitts, Register
Mr. Clifford Tucker, East Tennessee Audit Manager