



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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November 6, 2003

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Weakley County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Director of Finance as of October 28, 2003. This letter transmits the results of our review.

Our audit of Weakley 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 Weakley 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 Weakley County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Donald Doster, Trustee  
The Honorable Pat Scarbrough, County Clerk  
The Honorable Pam Belew, Circuit and General Sessions Courts Clerk  
The Honorable Pat Taylor, Clerk and Master  
The Honorable Donna Winstead, Register  
Ms. Shawn Francisco, Director of Finance  
Mr. Larry Taylor, West Tennessee Audit Manager