



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-02613  
PHONE (615) 401-7841

May 7, 2007

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Benton County, we have performed a limited review of the information systems in the Offices of County Mayor, Road Supervisor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff as of May 2, 2007. This letter transmits the results of our review.

Our audit of Benton 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 the Offices of County Mayor, Road Supervisor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register did not reveal any matters that we considered to be a significant deficiency. Significant deficiencies, however, were identified in the Office of Sheriff and may be included in the annual financial report of Benton County. These matters are also presented in detail in the enclosed Review of Internal Controls Regarding Information System Operations – Findings and Recommendations.

A brief summary of the significant deficiencies is presented below:

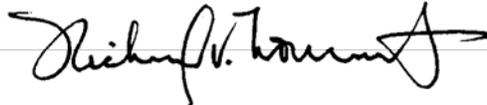
**SHERIFF**

1. The office did not have formal policies and procedures for computer operations.
2. The office did not develop a disaster recovery plan.

To the County Mayor and  
Board of County Commissioners  
May 7, 2007  
Page 2

Please contact Penny Austin, Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Benton County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Barry Carter, Road Supervisor  
The Honorable Randal Robertson, Director of Schools  
The Honorable Sherry Beasley, Trustee  
The Honorable Wanda Malin, County Clerk  
The Honorable Terry Hudson, Circuit and General Sessions Courts Clerk  
The Honorable Timothy Burrus, Clerk and Master  
The Honorable Debra Hargis, Register  
The Honorable Tony King, Sheriff  
Mr. Norm Norment, West Tennessee Audit Manager

**BENTON COUNTY, TENNESSEE**  
**REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION**  
**SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS**  
**AS OF MAY 2, 2007**

The review of controls over the information system in the Office of Sheriff indicated a need for improvement. It should be noted that this was the first information system review performed in this office. The following recommendations have been made to aid this office in the implementation of controls to better secure its computer system and the information contained therein. We reviewed these matters with management to provide an opportunity for their response. Management offered oral responses to these items but did not submit written responses. We did not include the oral responses in this report.

**OFFICE OF SHERIFF**

**RECOMMENDATIONS**

**1. MANAGEMENT SHOULD FORMALLY DOCUMENT POLICIES AND PROCEDURES FOR COMPUTER OPERATIONS**

Management should prepare a computer policies and procedures manual that defines policies and procedures for operations such as system startup/shutdown, application access, system access security, system backup and retention schedules, output distribution, hardware/software maintenance, and other general data processing functions. Upon completion, the manual should be distributed to all appropriate personnel.

**2. THE OFFICE SHOULD DEVELOP A DISASTER RECOVERY PLAN**

Management should develop and regularly update a disaster recovery plan defining procedures for personnel to follow in the event of a major hardware or software failure, or temporary or permanent destruction of facilities. The plan should contain provisions for a contingency operations site, as well as the adequate backup of data files, system programs, user documentation, supplies, and computer hardware so that operations could continue as normally as possible. A copy of the plan should be kept in a secure area within the office, as well as at a secure, off-site location.

---

**PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED**

(Ref: Review of Internal Controls Regarding  
Information System Operations as of January 18, 2005)

**OFFICE OF COUNTY MAYOR**

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
---------------------------	------------------------	----------------

1	1	The office did not develop a disaster recovery plan
---	---	---

**OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK**

**Finding Page  
Number Number Subject**

---

1 1 Adequate inventory records were not maintained