



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**

DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

March 29, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Bradley County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Superintendent, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Ambulance Service as of February 1, 2005. This letter transmits the results of our review.

Our audit of Bradley 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, Highway Superintendent, Director of Schools, Trustee, County Clerk, Clerk and Master, Register, Sheriff, and Ambulance Service did not reveal any matters that we considered to be a reportable condition. A reportable condition was identified in the Office of Circuit and General Sessions Courts Clerk. This reportable condition may be included in the annual financial report of Bradley County. This matter is also presented in detail in the enclosed Review of Internal Controls Regarding Information System Operations — Findings and Recommendations.

A brief summary of the reportable condition is presented below:

**CIRCUIT AND GENERAL SESSIONS COURTS CLERK**

1. The office had not implemented adequate controls to protect its information resources against unauthorized access, modification, destruction, or disclosure.

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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 Bradley County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Tom Collins, Highway Superintendent  
The Honorable Bob Taylor, Director of Schools  
The Honorable Anderson Miller, Trustee  
The Honorable Donna Simpson, County Clerk  
The Honorable Pam Mull, Circuit and General Sessions Courts Clerk  
The Honorable Carl Shrewsbury, Clerk and Master  
The Honorable Raymond Swafford, Register  
The Honorable Dan Gilley, Sheriff  
Mr. Danny Lawson, Ambulance Service Director  
Mr. Carl Lowe, Mid-East Tennessee Audit Manager

**BRADLEY COUNTY, TENNESSEE**  
**REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION SYSTEM**  
**OPERATIONS — FINDINGS AND RECOMMENDATIONS**  
**AS OF FEBRUARY 1, 2005**

The review of controls over the information system in the Office of Circuit and General Sessions Courts Clerk indicated a need for improvement. The following finding and recommendation 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 this matter with management to provide an opportunity for their response. Management offered oral responses to this item but did not submit a written response. We did not include oral responses in this report.

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

**THE OFFICE DID NOT IMPLEMENT ADEQUATE CONTROLS TO PROTECT ITS**  
**INFORMATION RESOURCES AGAINST UNAUTHORIZED ACCESS,**  
**MODIFICATION, DESTRUCTION, OR DISCLOSURE**

**1. FINDING**

The office did not implement adequate controls to protect its information resources against unauthorized access, modification, destruction, or disclosure. The failure to provide such controls increases the risk that individuals could inappropriately access and manipulate the county's computer system, software applications, and sensitive information.

This finding does not identify specific vulnerabilities that could allow someone to exploit the office's information system or misuse county funds. Disclosing those vulnerabilities could present a potential security risk by providing the readers with information that might be confidential pursuant to Section 10-7-504(i), Tennessee Code Annotated. We provided the official with detailed information regarding the specific vulnerabilities we identified, as well as our recommendations for improvement.

**RECOMMENDATION**

The office should ensure that adequate controls over information systems and the resources associated with those systems are implemented. Also, the office should take steps to establish or improve any compensating controls until these conditions are remedied.

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**PRIOR AUDIT RECOMMENDATIONS NOT IMPLEMENTED**

(Ref: Review of Internal Controls Regarding Information System Operations as of  
November 4, 2002)

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

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
1	1	The Office Did Not Implement Adequate Controls to Protect Its Information Resources Against Unauthorized Access, Modification, Destruction, or Disclosure