



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

January 31, 2006

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Coffee County, we have performed a limited review of the information systems in the Offices of County Mayor; Director of Schools; Trustee; County Clerk; Circuit, General Sessions, and Juvenile Courts Clerk; Clerk and Master; and Register as of December 29, 2005. This letter transmits the results of our review.

Our audit of Coffee 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 Director of Schools; Trustee; County Clerk; Circuit, General Sessions, and Juvenile Courts Clerk; Clerk and Master; and Register did not reveal any matters that we considered to be a reportable condition. Reportable conditions, however, were identified in the Office of County Mayor. These reportable conditions may be included in the annual financial report of Coffee County. These matters are also presented in detail in the enclosed Review of Internal Controls Regarding Information Systems Operations – Findings and Recommendations.

A brief summary of the reportable conditions is presented below:

**COUNTY MAYOR**

1. The Office of County Mayor, Ambulance Service, and Commissary did not have formal policies and procedures for computer operations.
2. The Office of County Mayor, Ambulance Service, and Commissary did not develop a disaster recovery plan.
3. The Commissary had deficiencies in computer system back-up procedures.

Coffee County Mayor and  
Board of County Commissioners  
January 31, 2006  
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 Coffee County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Daniel Brigman, Director of Schools  
The Honorable Barbara Arp, Trustee  
The Honorable Teresa McFadden, County Clerk  
The Honorable Heather Hinds Duncan, Circuit, General Sessions, and Juvenile Courts Clerk  
The Honorable Charlotte Broyles, Clerk and Master  
The Honorable Ellen Vaughn, Register  
Mr. Carl Lowe, Mid-East Tennessee Audit Manager

**COFFEE COUNTY GOVERNMENT, TENNESSEE  
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION  
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS  
AS OF DECEMBER 29, 2005**

The review of controls over the information systems in the Office of County Mayor indicated a need for improvement. It should be noted that this was the first information system review performed at the Ambulance Service and Commissary which are under the supervision of the Office of County Mayor. The following findings and recommendations have been made to aid these offices in the implementation of controls to better secure their computer systems 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. Oral responses have not been included in this report.

**OFFICE OF COUNTY MAYOR**

**THE OFFICE DID NOT HAVE FORMAL POLICIES AND  
PROCEDURES FOR COMPUTER OPERATIONS**

**1. FINDING**

The office did not have written policies and procedures for routine computer operations. Routine operations include system startup/shutdown, application access, system access security, system backup and retention schedules, hardware/software maintenance, output distribution, and other general data processing functions. Formal policies and procedures are necessary to ensure adequate management control over computer operations.

**RECOMMENDATION**

Management should prepare a computer policies and procedures manual that defines policies and procedures for operations such as system backups, security measures, and other general data processing functions. Upon completion, the manual should be distributed to all appropriate personnel.

---

**THE OFFICE DID NOT DEVELOP A DISASTER RECOVERY PLAN**

**2. FINDING**

The office did not develop a disaster recovery plan to assist in re-creating its data processing environment in the event of a disaster. Without a formal, written plan, critical computerized applications could be disrupted indefinitely until the system could be repaired or a back-up facility could be found and made operational.

## **RECOMMENDATION**

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.

---

## **OFFICE OF COUNTY MAYOR**

### **RECOMMENDATIONS**

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

Management of the Ambulance Service and Commissary 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 of the Ambulance Service and Commissary 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 operation 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.

3. **SYSTEM BACK-UP PROCEDURES SHOULD BE IMPROVED**

The following procedures regarding the system back-up process at the Commissary should be implemented:

1. In addition to daily system backups, a weekly system backup should be performed, and two copies of this backup should be maintained. These backups should be rotated off site on a weekly basis.
2. A secure, fireproof location should be used to store weekly and yearly backups. Some possibilities for an off-site storage location would be another county office building with a fireproof vault or a safe deposit box at a local bank.
3. A current log of all backups that includes label descriptions, date of creation, contents, and storage location should be maintained.