



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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February 6, 2007

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Crockett 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, General Sessions, and Juvenile Courts Clerk; and Register as of January 19, 2007. This letter transmits the results of our review.

Our audit of Crockett 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; Trustee; County Clerk; Circuit, General Sessions, and Juvenile Courts Clerk; and Register did not reveal any matters that we considered to be reportable conditions. Reportable conditions were identified in the Offices of Road Supervisor and Director of Schools. These reportable conditions may be included in the annual financial report of Crockett 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 by office is presented below:

**ROAD SUPERVISOR**

1. The office had deficiencies in computer system back-up procedures.

**DIRECTOR OF SCHOOLS**

1. The office had deficiencies in computer system back-up procedures.

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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 Crockett County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

**Attachment**

cc: The Honorable Billy Wayne Vernon, Road Supervisor  
The Honorable Stan Black, Director of Schools  
The Honorable Gary Spraggins, Trustee  
The Honorable Ernest Bushart, County Clerk  
The Honorable Kim Kail, Circuit, General Sessions, and Juvenile Courts Clerk  
The Honorable Alan Castellaw, Register  
Mr. Norm Norment, West Tennessee Audit Manager

**CROCKETT COUNTY, TENNESSEE  
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION  
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS  
AS OF JANUARY 19, 2007**

The review of controls over the information systems in the Offices of Road Supervisor and Director of Schools indicated a need for improvement. 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. We did not include the oral responses in this report.

**OFFICE OF ROAD SUPERVISOR**

**THE OFFICE HAD DEFICIENCIES IN COMPUTER  
SYSTEM BACK-UP PROCEDURES**

**1. FINDING**

The following weaknesses regarding computer system back-up procedures in the office were identified:

- A. System backups were not stored off site. In the event of a disaster, all back-up data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process.
- B. A back-up log was not maintained. If system backups are not labeled and inventoried systematically, discrepancies may occur and affect the integrity of system backups in the event of a hardware or software failure.

**RECOMMENDATION**

Weekly backups should be rotated off site on a weekly basis. Year-end backups should be stored off site and retained indefinitely. 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. Furthermore, a current log of all backups that includes label descriptions, date of creation, contents, and storage location should be maintained.

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**OFFICE OF DIRECTOR OF SCHOOLS**

**THE OFFICE HAD DEFICIENCIES IN COMPUTER  
SYSTEM BACK-UP PROCEDURES**

**1. FINDING**

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- A. System backups were not stored off site. In the event of a disaster, all back-up data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process.

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**PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED**

(Ref: Review of Internal Controls Regarding  
Information System Operations as of January 13, 2004)

**OFFICE OF DIRECTOR OF SCHOOLS**

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
1	1	The office had deficiencies involving its warrant-signing machine