



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

February 24, 2006

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Dickson County, we have performed a limited review of the information systems in the Offices of County Mayor, Highway Engineer, Director of Schools, Trustee, County Clerk, Circuit Court Clerk, General Sessions Court Clerk, Clerk and Master, Register, and Sheriff as of January 10, 2006. This letter transmits the results of our review.

Our audit of Dickson 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 Highway Engineer, Director of Schools, Trustee, Circuit Court Clerk, General Sessions Court 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 Offices of County Mayor, County Clerk, and Sheriff. These reportable conditions may be included in the annual financial report of Dickson 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:

COUNTY MAYOR

1. The Ambulance Service, Landfill Department, and Planning and Zoning Department did not develop a disaster recovery plan.
2. The Landfill Department and Planning and Zoning Department did not have formal policies and procedures for computer operations.
3. The Landfill Department had deficiencies in computer system back-up procedures.

Dickson County Mayor and
Board of County Commissioners
February 24, 2006
Page 2

COUNTY CLERK

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

SHERIFF

1. The office did not have formal policies and procedures for computer operations.
2. The office had deficiencies in computer system back-up procedures.
3. The office did not develop a disaster recovery plan.

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 Dickson County, Tennessee.

Sincerely,



Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Jasper McEwen, Highway Engineer
The Honorable Charles Daniels, Director of Schools
The Honorable Glynda Pendergrass, Trustee
The Honorable Phil Simons, County Clerk
The Honorable Pam Myatt, Circuit Court Clerk
The Honorable Barbara Spann, General Sessions Court Clerk
The Honorable Nancy Miller, Clerk and Master
The Honorable Jackie Farthing, Register
The Honorable Tom Wall, Sheriff
Mr. Jeff Bailey, Middle Tennessee Audit Manager

**DICKSON COUNTY GOVERNMENT, TENNESSEE
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS
AS OF JANUARY 10, 2006**

The review of controls over the information systems in the Offices of County Mayor, County Clerk, and Sheriff indicated a need for improvement. It should be noted that this was the first information system review performed at the Ambulance Service, Landfill Department, and Planning and Zoning Department which are under the supervision of the Office of County Mayor. It was also the first information system review performed in the Office of Sheriff and the juvenile court administered by the Office of County Clerk. The following 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. The written responses of the landfill director and the sheriff are paraphrased in this report. The other officials offered oral responses we did not include in this report.

OFFICE OF COUNTY MAYOR

RECOMMENDATIONS

1. THE OFFICE SHOULD DEVELOP A DISASTER RECOVERY PLAN

Management of the Ambulance Service, Landfill Department, and Planning and Zoning Department 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.

LANDFILL DIRECTOR'S RESPONSE

This recommendation has been instituted with the development of a disaster recovery plan.

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

Management of the Landfill Department and Planning and Zoning Department 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.

LANDFILL DIRECTOR'S RESPONSE

This recommendation has been instituted with the development of a policies and procedures manual.

3. SYSTEM BACK-UP PROCEDURES SHOULD BE IMPROVED

A secure, fireproof location should be used to store weekly and yearly backups of the Landfill Department. 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.

LANDFILL DIRECTOR'S RESPONSE

Backup tapes will be stored off site in a fireproof safe.

OFFICE OF COUNTY CLERK

RECOMMENDATIONS

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

Management should prepare a computer policies and procedures manual for the juvenile court. This manual should define 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 for the juvenile court. This plan should define 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.

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.

SHERIFF'S RESPONSE

The office is in the process of writing and implementing policies and procedures to address this.

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

A secure, fireproof location should be used to store weekly and yearly backups of the Landfill Department. 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.

SHERIFF'S RESPONSE

Weekly backups are now rotated off site every Friday.

3. **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 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.

SHERIFF'S RESPONSE

The office is currently working on a disaster recovery plan.