



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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September 22, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Hickman County, we have performed a limited review of the information systems in the Offices of County Mayor, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Finance Director as of August 17, 2005. This letter transmits the results of our review.

Our audit of Hickman 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 Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Finance Director 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 Hickman 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 Solid Waste Department, Ambulance Service, and Landfill Office did not develop a disaster recovery plan.
2. The Solid Waste Department, Ambulance Service, and Landfill Office did not have formal policies and procedures for computer operations.

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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 Hickman County, Tennessee.

Sincerely,



Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Cheryl Chessor, Trustee
The Honorable Randel Totty, County Clerk
The Honorable Dana Nicholson, Circuit and General Sessions Courts Clerk
The Honorable Sue Smith, Clerk and Master
The Honorable Patty Sisk, Register
Ms. Betty Holland, Finance Director
Mr. Jeff Bailey, Middle Tennessee Audit Manager

HICKMAN COUNTY, TENNESSEE
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS
AS OF AUGUST 17, 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 in the Solid Waste Department, Ambulance Service, and Landfill Office which are under the supervision of the Office of County Mayor. 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. 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

RECOMMENDATIONS

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

Management of the Solid Waste Department, Ambulance Service, and Landfill Office 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.

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

Management of the Solid Waste Department, Ambulance Service, and Landfill Office 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.

PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED

(Ref: Review of Internal Controls Regarding Information
System Operations as of July 2, 2003)

OFFICE OF COUNTY CLERK

Finding	Page	
Number	Number	Subject

1	1	The office did not have formal policies and procedures for computer operations
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