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January 4, 2007

Robertson County Executive and
Board of County Commissioners
Robertson County, Tennessee

To the County Executive and County Commissioners:

In conjunction with the annual audit of Robertson County, we have performed a limited review of the information systems in the Offices of County Executive, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Finance Director as of December 11, 2006. This letter transmits the results of our review.

Our audit of Robertson 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 reportable conditions. Reportable conditions were identified in the Offices of County Executive and Sheriff. These reportable conditions may be included in the annual financial report of Robertson 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 EXECUTIVE

1. The Planning and Zoning Department had deficiencies in computer system back-up procedures.
2. The Planning and Zoning Department did not develop a disaster recovery plan.
3. The Planning and Zoning Department did not implement adequate controls to protect its information resources.

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SHERIFF

1. The office did not have formal policies and procedures for computer operations.
2. 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 Robertson County, Tennessee.

Sincerely,



Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Sandra Head, Trustee
The Honorable Susan Atchley, County Clerk
The Honorable Lisa Cavender, Circuit and General Sessions Courts Clerk
The Honorable Kenneth Hudgens, Clerk and Master
The Honorable Frankie Fletcher, Register
The Honorable Gene Bollinger, Sheriff
Mr. Larry Morris, Finance Director
Mr. Jeff Bailey, Middle Tennessee Audit Manager

**ROBERTSON COUNTY, TENNESSEE
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS
AS OF DECEMBER 11, 2006**

The review of controls over the information systems in the Offices of County Executive and Sheriff indicated a need for improvement. It should be noted that this was the first information system review performed at the Planning and Zoning Department which is under the supervision of the Office of County Executive. 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. The written response of the jail administrator is paraphrased in this report. The other officials offered oral responses that we did not include in this report.

OFFICE OF COUNTY EXECUTIVE

RECOMMENDATIONS

1. SYSTEM BACK-UP PROCEDURES SHOULD BE IMPROVED

Management of the Planning and Zoning Department should improve system back-up procedures. Backups should be rotated off site on a weekly basis. Year-end backups should also 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.

2. THE OFFICE SHOULD DEVELOP A DISASTER RECOVERY PLAN

Management of the 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.

**3. THE OFFICE SHOULD IMPLEMENT ADEQUATE CONTROLS
TO PROTECT ITS INFORMATION RESOURCES**

Management of the Planning and Zoning Department should implement adequate controls to protect its information resources. This recommendation 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.

OFFICE OF SHERIFF

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.

MANAGEMENT'S RESPONSE - JAIL ADMINISTRATOR

A policies and procedures manual has been prepared.

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.

MANAGEMENT'S RESPONSE - JAIL ADMINISTRATOR

A disaster recovery plan has been prepared.

PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED

(Ref: Review of Internal Controls Regarding
Information System Operations as of September 1, 2004)

OFFICE OF COUNTY EXECUTIVE

Finding Number	Page Number	Subject
1	1	System back-up procedures should be improved
2	1	The office should develop a disaster recovery plan

OFFICE OF CLERK AND MASTER

Finding Number	Page Number	Subject
1	2	The office had deficiencies in computer system back-up procedures

OFFICE OF SHERIFF

Finding Number	Page Number	Subject
2	2	System back-up procedures should be improved

PRIOR AUDIT RECOMMENDATIONS NOT IMPLEMENTED

(Ref: Review of Internal Controls Regarding
Information System Operations as of September 1, 2004)

OFFICE OF SHERIFF

Finding Number	Page Number	Subject
1	2	Management should formally document policies and procedures for computer operations
3	3	The office should develop a disaster recovery plan