



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**

DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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September 9, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Warren County, we have performed a limited review of the information systems in the Offices of County Mayor; Superintendent of Roads; Director of Schools; Trustee; County Clerk; Circuit, General Sessions, and Juvenile Courts Clerk; Clerk and Master; Register; and Sheriff as of August 22, 2005. This letter transmits the results of our review.

Our audit of Warren 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; Superintendent of Roads; 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 were identified in the Office of Sheriff. These reportable conditions may be included in the annual financial report of Warren 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:

**SHERIFF**

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

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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 Warren County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Harold Glenn, Superintendent of Roads  
The Honorable Jerry Hale, Director of Schools  
The Honorable Joy Slatton, Trustee  
The Honorable David Smartt, County Clerk  
The Honorable Bernadette Morris, Circuit, General Sessions, and Juvenile Courts Clerk  
The Honorable Richard McGregor, Clerk and Master  
The Honorable Terry Smith, Register  
The Honorable Jackie Matheny, Sheriff  
Ms. Linda G. Hillis, Director of Accounts  
Mr. Carl Lowe, Mid-East Tennessee Audit Manager

**WARREN COUNTY, TENNESSEE**  
**REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION SYSTEM**  
**OPERATIONS — FINDINGS AND RECOMMENDATIONS**  
**AS OF AUGUST 22, 2005**

The review of controls over the information system in the Office of Sheriff indicated a need for improvement. It should be noted that this is the first information system review performed in this office. The following recommendations have been made to aid this office in the implementation of controls to better secure its computer system 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 a written response. We did not include oral responses in this report.

**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.

**2.                   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 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.

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**PRIOR AUDIT RECOMMENDATIONS IMPLEMENTED**

(Ref: Review of Internal Controls Regarding Information System Operations  
as of March 11, 2004)

**OFFICE OF CIRCUIT, GENERAL SESSIONS, AND JUVENILE COURTS CLERK**

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
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1	1	The office did not implement adequate controls to protect its information resources
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