



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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November 22, 2006

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

To the County Mayor and Board of County Commissioners:

In conjunction with the annual audit of Weakley County, we have performed a limited review of the information systems in the Offices of Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Director of Finance as of November 9, 2006. This letter transmits the results of our review.

Our audit of Weakley 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, Clerk and Master, Register, Sheriff, and Director of Finance did not reveal any matters that we considered to be a reportable condition. A reportable condition, however, was identified in the Office of Circuit and General Sessions Courts Clerk. This reportable condition may be included in the annual financial report of Weakley County. This matter is also presented in detail in the enclosed Review of Internal Controls Regarding Information Systems Operations – Findings and Recommendations.

A brief summary of the reportable condition is presented below:

CIRCUIT AND GENERAL SESSIONS COURTS CLERK

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 Weakley County, Tennessee.

Sincerely,



Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Donald Doster, Trustee
The Honorable Pat Scarbrough, County Clerk
The Honorable Pam Belew, Circuit and General Sessions Courts Clerk
The Honorable Susan Collins, Clerk and Master
The Honorable Donna Winstead, Register
The Honorable Michael Wilson, Sheriff
Ms. Shawn Francisco, Director of Finance
Mr. Norm Norment, West Tennessee Audit Manager

WEAKLEY COUNTY, TENNESSEE
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION
SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS
AS OF NOVEMBER 9, 2006

The review of controls over the information system in the Office of Circuit and General Sessions Courts Clerk indicated a need for improvement. The following finding and recommendation 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 this matter with management to provide an opportunity for their response. The written response from the circuit and general sessions courts clerk is paraphrased in this report.

OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK

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.

MANAGEMENT'S RESPONSE

System backups will be rotated off site on a weekly basis. A complete systems backup will be performed at fiscal year-end and stored off site indefinitely. A back-up log will be maintained.