



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
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November 30, 2005

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Williamson County, we have performed a limited review of the information systems in the Offices of County Mayor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Juvenile Court Clerk, Register, and Director of Accounts and Budgets as of October 28, 2005. This letter transmits the results of our review.

Our audit of Williamson 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 Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Director of Accounts and Budgets did not reveal any matters that we considered to be a reportable condition. Reportable conditions, however, were identified in the Offices of County Mayor and Juvenile Court Clerk. These reportable conditions may be included in the annual financial report of Williamson 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 Landfill Office and Animal Control Office did not develop a disaster recovery plan.
2. The Landfill Office and Animal Control Office did not have formal policies and procedures for computer operations.
3. The Sewage Disposal Office and the Code Compliance Office did not implement adequate controls to protect their information resources.

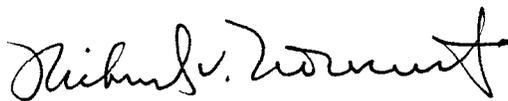
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**JUVENILE COURT CLERK**

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

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 Williamson County, Tennessee.

Sincerely,



Richard V. Norment  
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable Rebecca Sharber, Director of Schools  
The Honorable Walter J. Davis, Trustee  
The Honorable Elaine Anderson, County Clerk  
The Honorable Debbie McMillan Barrett, Circuit and General Sessions Courts Clerk  
The Honorable Elaine Beeler, Clerk and Master  
The Honorable Brenda Hyden, Juvenile Court Clerk  
The Honorable Sadie Wade, Register  
Mr. David Coleman, Director of Accounts and Budgets  
Mr. Jeff Bailey, Middle Tennessee Audit Manager

**WILLIAMSON COUNTY, TENNESSEE**  
**REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION**  
**SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS**  
**AS OF OCTOBER 28, 2005**

The review of controls over the information systems in the Offices of County Mayor and Juvenile Court Clerk indicated a need for improvement. It should be noted that this was the first information system review performed in the Landfill Office, Animal Control Office, Sewage Disposal Office, and Code Compliance Office which are under the supervision of the Office of County Mayor. The following finding 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. 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 Landfill Office and Animal Control 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 Landfill Office and Animal Control 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.

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

The Sewage Disposal Office and the Code Compliance Office 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 JUVENILE COURT CLERK**

**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.

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**PRIOR AUDIT RECOMMENDATIONS NOT IMPLEMENTED**

(Ref: Review of Internal Controls Regarding Information System Operations as of August 13, 2003)

**OFFICE OF JUVENILE COURT CLERK**

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
1	1	The office did not have formal policies and procedures for computer operations