STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

January 26, 2006

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

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Wilson County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County and Juvenile Courts Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, Sheriff, and Finance Director as of December 15, 2005. This letter transmits the results of our review.

Our audit of Wilson 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 and Juvenile Courts 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. A reportable condition, however, was identified in the Office of Sheriff. This reportable condition may be included in the annual financial report of Wilson County. This matter is also presented in detail in the enclosed Review of Internal Controls Regarding Information Systems Operations – Findings and Recommendations.

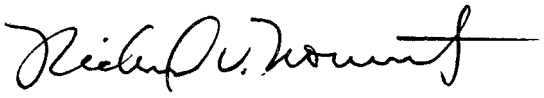
A brief summary of the reportable condition is presented below:

SHERIFF

1. The office had deficiencies in computer system back-up procedures.

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 Wilson County, Tennessee.

Sincerely,



Richard V. Norment
Assistant to the Comptroller

RVN: pa

Attachment

cc: The Honorable James Duncan, Director of Schools
The Honorable Ernest Lasater, Trustee
The Honorable Jim Goodall, County and Juvenile Courts Clerk
The Honorable Linda Neal, Circuit and General Sessions Courts Clerk
The Honorable Barbara Webb, Clerk and Master
The Honorable John Spickard, Register
The Honorable Terry Ashe, Sheriff
Mr. Ron Gilbert, Finance Director
Mr. Jeff Bailey, Middle Tennessee Audit Manager

WILSON COUNTY, TENNESSEE
REVIEW OF INTERNAL CONTROLS REGARDING INFORMATION SYSTEM OPERATIONS — FINDINGS AND RECOMMENDATIONS AS OF DECEMBER 15, 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 was the first information system review to be performed in this office. The following recommendation has 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. Management offered oral responses to this item but did not submit a written response. Oral responses have not been included in this report.

OFFICE OF SHERIFF

RECOMMENDATION

1. SYSTEM BACK-UP PROCEDURES SHOULD BE IMPROVED

The following procedures regarding the system back-up process should be implemented:

1. Management should implement daily system back-up procedures. A backup labeled for each day of the week should be maintained. Management should store these backups in a secure, fireproof location.
2. A weekly system backup should be performed, and two copies of this backup should be maintained. These backups should be rotated off site on a weekly basis.
3. A secure, fireproof location should be used to store weekly and year-end backups. 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.
4. A current log of all backups that includes label descriptions, date of creation, contents, and storage location should be maintained.