

**HICKSVILLE PUBLIC SCHOOLS
BUSINESS OFFICE**

*Ms. Marianne Litzman
Superintendent of Schools*

*Marcy Tannenbaum
Assistant Superintendent for Business*

The following are the corrective actions to address the 2020-2021 Internal Audit management letter comments:

CURRENT YEAR'S COMMENTS ON THE ANNUAL KEY CONTROLS REPORT

DISASTER RECOVERY PLAN:

The auditors note that the District's Disaster Recovery Plan does not include procedures for testing and validation of back-up and recovery strategies.

The District creates back-up tapes for all data and network configurations. Back-up tapes are stored in a secure location and not reused. Although deleted data is regularly retrieved from back-up tapes, there is no formal procedure for restoration on a predetermined cycle. Going forward, as an ongoing test of the integrity of the District's Data Recovery Plan, information will be restored from back-up tapes semi-annually.

Person Responsible: Dan Friedman, Director of Technology
Anticipated Date of Completion: June 30, 2022

CURRENT YEAR'S COMMENTS ON THE INTERNAL CONTROLS OF THE BUSINESS OFFICE CYCLE:

The auditors note that one employee reimbursement was processed for a teacher who also had a separate service agreement and contract with the District which stated that "...she is to be considered an independent contractor and not be considered as having employee status." The auditor recommends the District review the contract for the employee and update the contract before entering into an agreement.

The District rescinded the 2021-2022 Agreement with this employee, and worked with the District's attorney to revise the contract to

comply with the auditor's recommendation. This recommendation is complete.

Persons Responsible: Inna Mischiev, Director of Special Education and Pupil Personnel Services, Marcy Tannenbaum, Assistant Superintendent for Business.

Date Completed: August 2021