

INTERNAL AUDITOR'S REPORT

Hicksville Union Free School District

Disaster Recovery Plan *June 2021*

Inherent Risk Rating: High

Control Risk Rating: Low

Audit Opinion: Satisfactory

Purpose/Objectives:

A school district's network, servers, software, and data are essential to the financial and instructional day to day operations. Therefore, it is in a school district's best interest to prepare a disaster recovery plan to document backup procedures as well as procedures for data recovery and restoration of the District's network and servers in case of an emergency or disaster. Individuals and vendors, if applicable, should be informed of their responsibilities and all components of the plan should be monitored and tested to ensure that the developed recovery procedures to meet the organizational objectives for continuous business operations. Documented oversight, that is both consistent and reliable, can assist the District in properly implementing the disaster recovery plan. Testing procedures were conducted to assess the content, detail, documentation regarding the District's disaster recovery plan.

The objectives of the testing were to:

- Determine if backup procedures are documented and include the following:
 - The District's network
 - Employee e-mail
 - All servers
 - All software with financial data and sensitive employee and student data
- Determine if there is an offsite backup location
- Determine if there are procedures to access any web or cloud based backups
- Determine if the individuals and vendors, if applicable, responsible for the recovery process are identified and notified
- Determine if a secure location has been identified to facilitate a logical transfer of operational controls
- Determine if disaster recovery procedures are reviewed, approved, and updated by the Administrator, as needed
- Identify weaknesses, if any, in the internal control process
- Recommend possible enhancements to the process, if applicable

Scope:

We reviewed the District's Disaster Recovery Plan and tested all documentation against the objectives noted above.

Observation and Recommendation #1

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

- *We recommend that the District establish procedures to test the Disaster Recovery Plan back-up and recovery strategies. This will ensure the back-up and recovery elements of the Disaster Recovery Plan are functioning as intended.*

Audit Comment:

The District's controls surrounding the disaster recovery plan are operating effectively. However, the implementation and reinforcement of the recommendations noted above will provide for an increased control environment.