

CORRECTIVE ACTION PLAN
INTERNAL AUDIT REPORT ON INFORMATION TECHNOLOGY
June 30, 2022
AUDIT FIRM – R.S. ABRAMS

Policies and Procedures

Procedure Performed: We reviewed the District’s policies and procedures with regard to the internal controls related to information technology.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendations: N/A

District Response: N/A

Information Technology Services Contracts/Parents’ Bill of Rights

Procedure Performed: We reviewed the District’s Parents’ Bill of Rights to ensure compliance with Education Law §2-d and the information technology services contracts for six third party vendors who collect personally identifiable information.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Required Annual Notifications

Procedure Performed: We reviewed the District's annual notifications required under the Family Educational Rights and Privacy Act ("FERPA") for the required elements.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Server Rooms

Procedure Performed: We physically inspected the District's MDFs located at the High School and Middle School as well as an IDF located at the Middle School to verify the server rooms are properly secured, monitored, and that the servers are reasonably protected from fire and floods. We also inquired of the other network facilities located throughout the District.

Findings: No exceptions were found as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Permissions/Access Controls

Procedure Performed: We reviewed the access controls surrounding the District's network, accounting information system, student information system, and special education student management system.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Permissions/Access Controls

Procedure Performed: We reviewed the user permissions within the student information system and special education student management system to identify possible permissions granted to employees that may not be consistent with their job responsibilities.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Permissions/Access Controls

Procedure Performed: We reviewed the user permissions within *Wincap* to identify possible permissions granted to employees that may not be consistent with their job responsibilities.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Permissions/Access Controls

Procedure Performed: We reviewed user accounts for the District's network, student information system, and special education student management system to identify multiple active user accounts, generic user accounts, and ensure individual accounts are associated with current, active District employees.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response: N/A

Disaster Recovery Plan

Procedure Performed: We reviewed the District's Disaster Recovery Plan (the "Plan") to determine that the Plan identifies critical information technology infrastructure and equipment, establishes the most suitable recovery strategy for each application utilized by the District, and identifies those individuals responsible for overseeing the disaster recovery process.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation: N/A

District Response: N/A