

STATE OF NEW YORK  
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**MARK P. PATTISON**  
DEPUTY COMPTROLLER  
DIVISION OF LOCAL GOVERNMENT SERVICES  
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Tel: (518) 474-4037 Fax: (518) 486-6479

December 15, 2006

Mr. Edward J. Zero  
District Superintendent  
Eastern Suffolk BOCES  
Regional Information Center  
201 Sunrise Highway  
Patchogue, NY 11772

Report Number: 2006M-121

Dear District Superintendent Zero:

The State Comptroller is statutorily required to audit all school districts, BOCES and charter schools in the State by March 31, 2010. The school district audits, done in conformance with generally accepted government auditing standards, often require us to contact a BOCES Regional Information Center to gather information about a school district's financial management system and information technology infrastructure. Since it would be burdensome for you to have multiple audit teams visit the Eastern Suffolk Regional Information Center (RIC) to gather the same or similar information, we assigned one group of examiners to gather the needed information for the audits.

This examination was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article 3 of the General Municipal Law. Based upon inquiries made during this examination of the financial software packages and technology infrastructure services provided to component (or cross-contracting) school districts by the RIC, we noted the following conditions that we would like to bring to your attention:

- The RIC did not have a written Disaster Recovery Plan in place at the time of our survey. RIC officials informed us that a plan was being developed. A Disaster Recovery Plan (DRP) - sometimes referred to as a Business Continuity Plan (BCP) or Business Process Contingency Plan (BPCP) - describes how an organization is to deal with potential disasters. A plan consists of the precautions taken so that the effects of a disaster will be minimized and the organization will be able to either maintain or quickly resume mission-critical functions. Typically, disaster recovery planning involves an analysis of business processes and continuity needs; it may also include a significant focus on disaster prevention.

- The RIC provides a daily off-site backup and disaster recovery service for component school districts that subscribe to the service. Daily backups are performed and stored at the RIC, but the RIC does not periodically test and restore backups of data. The failure to periodically test the backup system could lead to the loss of data. RIC officials informed us that test restores are only performed at the request of the district. Performing these procedures periodically would provide assurance that backup data is complete and useable.

We hope that this information will help you identify areas where you can improve your operations. In order to keep our database of information current, we will be contacting appropriate RIC officials within 90 days to update our information. Furthermore, we will likely continue to contact RIC officials annually to keep our information current.

To clarify, our inquiries on the financial management and infrastructure services that you provide to component (or cross-contracting) school districts is not part of the statutorily required audit of each BOCES. We will contact you again when we plan to start an audit of the BOCES.

The results of our examination were discussed with RIC and BOCES officials and their comments, which appear in Appendix A, have been considered in preparing this report. Officials generally agreed with the conditions cited in our report and indicated they planned to initiate corrective action.

The Eastern Suffolk BOCES Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, the Board must approve a corrective action plan that addresses the findings in this report, forward the plan to our office within 90 days, forward a copy of the plan to the Commissioner of Education and make the plan available for public review in the District Clerk's office. For guidance in preparing the plan of action, the Board should refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Local Government Management Guide*.

If you have any questions, please contact our Hauppauge regional office at (631) 952-6534.

Sincerely,

Steven J. Hancox,  
Assistant Comptroller

## **APPENDIX A**

### **RESPONSE FROM BOCES OFFICIALS**

The response from BOCES and RIC officials to this audit can be found on the following pages.



Edward J. Zero  
District Superintendent/  
Executive Officer

October 11, 2006

██████████  
██████████ Local Government Services and  
Economic Development  
Office of the State Comptroller  
295 Main Street – Room 1050  
Buffalo, New York 14203

Dear ██████████:

We had the opportunity to meet with ██████████ and ██████████  
██████████, ██████████, of the Hauppauge Regional Office on Thursday, September  
28, 2006, to discuss the preliminary findings of your recent examination of the Eastern Suffolk  
BOCES Regional Information Center.

Our discussion with ██████████ was pleasant and informative, and we  
are in agreement with the contents of the letter and have already begun the planning  
necessary to address the two findings presented.

1. Written Disaster Recovery Plan

As we shared during the original series of interviews and then again at the exit  
interview, based on our understanding of disaster recovery, it is an important  
though intricately complex task.

We have already begun the cataloging of data and infrastructure components that will  
be addressed as part of the plan. After completion, we will categorize and  
prioritize the recovery needs for each element. Strategies and procedures will then be  
developed in accordance with industry standards to formulate a comprehensive  
disaster recovery plan.

We anticipate the preliminary draft of this plan will be ready for quality assurance  
testing and review in the fall of 2007. Dependant upon the results of this initial  
testing and review, the plan or portions thereof may be ready for implementation as  
early as spring of 2008.



Middle States Accredited

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Factors that may influence the timing of implementation include, but are not limited to:

- Fiscal resources to acquire any necessary hardware, software, and/or network infrastructure components;
- Fiscal resources to acquire, and availability of, expert technical staff as needed; and
- Coordination of any required changes in existing or establishment of new business procedures for client school districts.

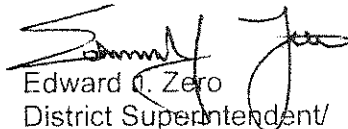
2. Periodic Test and Restoration of Backup Data

We plan to perform these test and restoration protocols on a quarterly basis with a pilot group of participating school districts beginning in spring of 2007, and all participating school districts beginning in the summer of 2007.

We understand that this letter is in response to the draft findings and recommendations letter attached to your letter dated September 12, 2006 and will not be considered our official corrective action plan. We further understand that we are required to submit a written corrective action plan within 90 days.

Please contact me with any questions you may have.

Respectfully,



Edward J. Zero  
District Superintendent/  
Executive Officer

EJZ/df

c: Mr. Gary D. Bixhorn, Chief Operating Officer  
Mr. Shane Higuera, Assoc. Supt. for Management Services

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