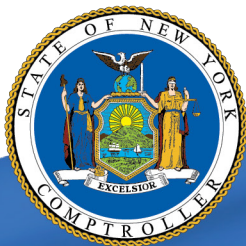


Royalton-Hartland Central School District

Information Technology Contingency Planning

APRIL 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Contents

- Report Highlights 1**

- Information Technology Contingency Planning 2**
 - What is an IT Contingency Plan? 2
 - District Officials Did Not Have a Comprehensive Written IT Contingency Plan 3
 - What Do We Recommend? 3

- Appendix A – Response From District Officials 5**

- Appendix B – Audit Methodology and Standards 7**

- Appendix C – Resources and Services 8**

Report Highlights

Royalton-Hartland Central School District

Audit Objective

Determine whether the Royalton-Hartland Central School District (District) has an information technology (IT) contingency plan that is periodically evaluated, updated as necessary, and disseminated to appropriate District personnel.

Key Findings

The Board and District officials have not developed and adopted a comprehensive written IT contingency plan.

- The District pays \$10,500 for central site infrastructure support, which includes a Disaster Recovery Plan (DRP) template, a key component of an IT contingency plan. Although the District paid for a DRP template, officials did not obtain it.

Without a comprehensive written IT contingency plan in place that is properly distributed to all responsible parties and periodically tested for efficacy, District officials have less assurance that employees will react quickly and effectively to maintain business continuity. As a result, important financial and other data could be lost, or suffer a disruption to operations.

Key Recommendation

- Develop and adopt a comprehensive written IT contingency plan and communicate it to appropriate officials and employees.

District officials agreed with our recommendations and indicated they intend to take corrective action.

Background

The District serves the Towns of Hartland, Lockport and Royalton in Niagara County, the Town of Alabama in Genesee County, and the Towns of Ridgeway and Shelby in Orleans County.

The District is governed by an elected seven-member Board of Education (Board) that is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for day-to-day management under the Board's direction.

The Business Administrator reports to the Superintendent and in addition to overseeing the District's Business Office activities, also oversees the technology department.

Quick Facts

2020-21 General Fund Budget	\$27.3 million
------------------------------------	----------------

2019-20

IT-Related Budget	\$495,000
--------------------------	-----------

Audit Period

July 1, 2019 – November 3, 2020

Information Technology Contingency Planning

What is an IT Contingency Plan?

An information technology (IT) contingency plan is an organization's recovery strategy, composed of the procedures and technical measures that enable the recovery of IT operations after an unexpected incident. An unexpected incident could include a software failure caused by a virus or malware or a natural disaster such as a flood or fire. Unplanned service interruptions are inevitable and therefore, it is crucial to plan for such an event.

The content, length and resources necessary to prepare an IT contingency plan will vary depending on the size and sophistication of the organization's computerized operations. Proactively anticipating and planning for IT disruptions prepares personnel for the actions they must take in the event of an incident. The goal of an IT contingency plan is to enable the recovery of a computer system and/or electronic data as quickly and effectively as possible following an unplanned disruption.

Because IT often supports key business processes, planning specifically for disruptions is a necessary part of contingency planning. A comprehensive IT contingency plan should focus on strategies for sustaining an organization's critical business processes in the event of a disruption.

The critical components of a comprehensive IT contingency plan establish technology recovery strategies and should consider the possible restoration of hardware, applications, data and connectivity. Policies and procedures are also critical components and ensure that information is routinely backed up and available in the event of a disruption. The IT contingency plan can also include, among other items deemed necessary by the organization, the following:

- Roles and responsibilities of key personnel;
- Periodic training regarding the key personnel's responsibilities;
- Communication protocols with outside parties;
- Prioritized mission critical processes;
- Technical details concerning how systems and data will be restored;
- Resource requirements necessary to implement the plan;
- Backup methods and storage policies; and
- Details concerning how the plan will be periodically tested.

The goal of an IT contingency plan is to enable the recovery of a computer system and/or electronic data as quickly and effectively as possible following an unplanned disruption.

District Officials Did Not Have a Comprehensive Written IT Contingency Plan

The Board and District officials have not developed and adopted a comprehensive written IT contingency plan that details the procedures necessary to sustain the District's critical business functions during an IT disruption.

The Business Office is responsible for maintaining and securing the student management system, financial data and payments to vendors and employees, which are all critical components of District operations and should be addressed in an IT contingency plan. The Business Administrator indicated that the District overlooked the need for developing comprehensive written IT contingency planning and restoration procedures that can be distributed to the affected District personnel responsible for these functions. However, the Business Administrator told us that historically he has addressed and communicated each IT incident on a case-by-case basis, with the appropriate personnel. The Business Administrator also indicated that while this approach may not work in larger school districts, it is achievable because the District is smaller-sized with fewer staff members.

The District contracts with the Orleans/Niagara Board of Cooperative Educational Services (BOCES) and paid approximately \$463,000 for various IT services during the 2019-20 fiscal year. The Orleans/Niagara BOCES works with Erie 1 BOCES, which provides these services directly to the District. We found that the District pays \$10,500 for central site infrastructure support, which includes a DRP template, a key component of an IT contingency plan. However, the Business Administrator told us that the District did not have a DRP template because Erie 1 BOCES had not provided one. The Business Administrator reached out to Erie 1 BOCES for the template during our audit fieldwork but had not received it prior to the completion of our fieldwork.

IT disruptions can occur unexpectedly. Without a comprehensive written IT contingency plan in place that is properly distributed to all responsible parties and periodically tested for efficacy, District officials have less assurance that employees will react quickly and effectively to maintain business continuity. As a result, important financial and other data could be lost, or suffer a disruption to operations.

What Do We Recommend?

The Board and District officials should:

1. Develop and adopt a comprehensive written IT contingency plan that includes detailed guidance for continuing operations, key contacts, procedures and technical measures for the recovery of IT operations.

IT disruptions can occur unexpectedly [and] as a result, important financial and other data could be lost...

-
2. Monitor the IT contingency plan implementation and update the plan when needed, to ensure it is operating effectively and as directed.

District officials should:

3. Distribute the IT contingency plan to the key personnel who have responsibilities within the plan in an appropriate manner to maintain confidentiality, when required or appropriate.
4. Ensure Erie 1 BOCES provides all services that the District has contracted for, specifically a DRP template and assistance to help refine the plan for the District's needs.

Appendix A: Response From District Officials



Royalton-Hartland Central School District

54 State Street

Middleport, New York 14105-1199

Phone: 716-735-2000 Fax: 716-735-2036

Dr. Hank Stopinski
Superintendent

March 2, 2021

Jeffrey D. Mazula, Chief Examiner
Buffalo Regional Office
Office of the State Comptroller
295 Main Street, Suite 1032
Buffalo NY 14203-2510

Dear Mr. Mazula,

The Royalton-Hartland Central School District is in receipt of the New York State Office of the State Comptroller's draft audit entitled "Royalton-Hartland Central School District Information Technology Contingency Planning 2021M-4". Please allow this letter to serve as the District's response to the aforementioned draft audit and findings.

The Royalton-Hartland Central School District appreciates the work that the Office of the State Comptroller's team did to review the District's Information Technology Contingency Planning. As a District we welcome any feedback that helps us align our operations with best practices and current standards. The District agrees that it is vital to develop policy and implement an Information Technology Contingency Plan to ensure that the District can react quickly to preserve business continuity and prevent loss of data.

The District generally agrees with the findings contained within the report and will develop a comprehensive corrective action plan to address each of the findings.

The District's response to each individual finding is as follows:

- 1.) *Develop and adopt a comprehensive written IT contingency plan that includes detailed guidance for continuing operations, key contacts and procedures and technical measures for the recovery of IT operations.*

The Royalton-Hartland Central School District agrees with this finding. The District recognizes the importance of developing an IT Contingency Plan and corresponding procedures. The District's corrective action plan will detail the specific actions that the District will take to develop an IT Contingency Plan.

*Royalton-Hartland
High School*
54 State Street
Middleport, NY 14105
Phone: 716-735-2000 Ext. 2016
Fax: 716-735-2046

*Royalton-Hartland
Middle School*
78 State Street
Middleport, NY 14105
Phone: 716-735-2000 Ext. 6712
Fax: 716-735-2056

*Royalton-Hartland
Elementary School*
4500 Orchard Place
Gasport, NY 14067
Phone: 716-735-2000 Ext. 3054
Fax: 716-735-2066



Royalton-Hartland Central School District

54 State Street

Middleport, New York 14105-1199

Phone: 716-735-2000 Fax: 716-735-2036

Dr. Hank Stopinski
Superintendent

- 2.) *Monitor the IT contingency plan implementation and update the plan when needed, to ensure it is operating effectively and as directed.*

The Royalton-Hartland Central School District agrees with this finding. The District will develop procedures to ensure that the IT Contingency Plan is implemented, monitored, updated, and practiced to ensure that the plan can be executed should the need arise.

- 3.) *Distribute the IT contingency plan to the key District personnel who have responsibilities within the plan in an appropriate manner to maintain confidentiality, when required or appropriate.*

The Royalton-Hartland Central School District agrees with this finding. The District will ensure that the IT Contingency Plan is appropriately and responsibly distributed to key personnel.

- 4.) *Ensure BOCES provides all services that the District has contracted for, specifically a Disaster Recovery Plan template and assistance to help refine the plan for the District's needs.*

The Royalton-Hartland Central School District agrees with this finding. The District will work with Erie 1 BOCES to ensure that a Disaster Recovery Plan Template is provided to the District and refined to accommodate the District's needs.

Respectfully Submitted,

Dr. Hank Stopinski
Superintendent of Schools

*Royalton-Hartland
High School*

54 State Street
Middleport, NY 14105
Phone: 716-735-2000 Ext. 2016
Fax: 716-735-2046

*Royalton-Hartland
Middle School*

78 State Street
Middleport, NY 14105
Phone: 716-735-2000 Ext. 6712
Fax: 716-735-2056

*Royalton-Hartland
Elementary School*

4500 Orchard Place
Gasport, NY 14067
Phone: 716-735-2000 Ext. 3054
Fax: 716-735-2066

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed relevant District records such as Board meeting minutes, District policies and procedures and inquired whether there were comprehensive written IT contingency plans to gain an understanding of and evaluate the District's IT contingency planning environment.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

BUFFALO REGIONAL OFFICE – Jeffrey D. Mazula, Chief Examiner

295 Main Street, Suite 1032 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: Muni-Bufferalo@osc.ny.gov

Serving: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming counties



Like us on Facebook at facebook.com/nyscomptroller

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)