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September 11, 2019

Mr. Patrick A. Murphy
Commissioner
Division of Homeland Security and Emergency Services
1220 Washington Avenue
State Office Campus Building 7A
Albany, NY 12242

Re: Continuity of Operations Planning
Report 2019-F-13

Dear Commissioner Murphy:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the Division of Homeland Security and Emergency Services (Division) to implement the recommendations contained in our audit report, *Continuity of Operations Planning* (Report [2017-S-33](#)), issued March 21, 2018.

Background, Scope, and Objective

The Division is responsible for coordinating emergency management planning efforts in New York State. The Division encourages and supports State agency efforts to develop agency-specific Continuity of Operations Plans (COOPs), which each State agency should have in place for each of its facilities. Toward this end, the Division has developed a series of guidance documents (Guidance) intended to aid agency planning teams when they prepare COOPs. The Guidance incorporates a blend of best practices based on generally accepted continuity methodologies from both the public and private sectors (e.g., U.S. Department of Homeland Security, Federal Emergency Management Agency [FEMA], and National Fire Protection Association). Further, the Division has supported agencies' COOP efforts through workshops, presentations, and hands-on technical planning assistance.

COOPs can help government agencies ensure the stability of essential functions through a wide range of emergencies and disasters. Effective COOPs include plans and procedures that delineate essential functions, specify lines of succession and the emergency delegation of authority, provide for the safekeeping of vital records and databases, identify alternate operating facilities, provide for interoperable communications, and validate capability through tests, training, and exercises.

Our initial audit, which covered the period January 1, 2017 through August 23, 2017, examined the adequacy of State agencies' continuity of operations planning for major unexpected events. We tested a sample of 11 State agencies and found they had incorporated certain essential features of the COOP best practices endorsed by the Division. We also identified some opportunities for improvements to COOP practices that would enable the agencies to handle emergency or disaster situations more effectively.

The objective of our follow-up is to assess the extent of implementation, as of August 27, 2019, of the two recommendations included in our initial audit report.

Summary Conclusions and Status of Audit Recommendations

We found the Division has addressed the issues identified in our initial audit. Of the two prior audit recommendations, both were implemented.

Follow-Up Observations

Recommendation 1

Incorporate the results of this audit into upcoming COOP training to State agencies, reminding agencies to:

- *Develop, and keep current, their agency-specific COOPs; and*
- *Examine their COOPs to ensure they contain the essential elements recommended by the Division.*

Status – Implemented

Agency Action – Subsequent to our initial audit, the Division offered nine two-day training courses, three working group meetings, and 11 webinars, which included guidance on essential COOP elements, to multiple State agencies and local counties. The Division also developed a checklist to evaluate agencies' COOPs at each plan review session. The checklist, last updated in December 2018, ensures that agencies comply with Emergency Management Accreditation Program, FEMA, and generally accepted planning standards. Furthermore, we reviewed the Division's evaluation of COOPs for six agencies and found all agencies have current COOPs that were reviewed by the Division to ensure elements of COOP were properly included in the plan.

Recommendation 2

Provide technical assistance to State agencies in developing a COOP risk assessment, business impact analysis, and business process analysis.

Status – Implemented

Agency Action – After our initial audit, the Division developed tools and guidance materials to assist agencies in identifying internal and external hazards that could impact

day-to-day operations and agency functions that are vital to their operations (i.e., Mission Essential Functions [MEFs]). The Division created the Risk and Business Impact Analysis Workbook, which enables organizations to: identify potential hazards/risks, analyze hazard impacts on MEFs, measure the loss of a function for an organization, rank hazards and MEFs, and benchmark courses of action for vulnerable MEFs.

Further, the Division hosted 22 plan review sessions, in which Division staff provided State agencies with hands-on technical assistance. The Division also followed up each two-day training with a webinar to reinforce course teachings. The Division also provides feedback to agencies on how to improve their COOPs, offering assistance by phone and email.

Major contributors to this report were Ann Marsh, Theresa Nellis-Matson, Daniel Choiniere, and Inza Kone.

We thank the management and staff of the Division for the courtesies and cooperation extended to our auditors during this review.

Very truly yours,

Mark Ren, CISA
Audit Manager

cc: Brian Jackson, Director Internal Audit
Division of the Budget