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## CULLEN & DANOWSKI, LLP CERTIFIED PUBLIC ACCOUNTANTS

..... October 5, 2018 To the Board of Education and Management East Islip Union Free School District Islip Terrace, New York be wherein any degree rie any godit, of the Lines wiel statements of the East Islin Union Erros Cabael District

## **Information Technology Controls**

Policies and procedures for Information Technology (IT) are part of internal controls and provide guidelines for school district employees. A formal disaster recovery plan provides guidance for employees to follow in the event of a disaster to help minimize equipment and data loss, and to recover data.

In the prior year audit, we noted that the District finalized a disaster recovery plan and presented it to the board for approval. In addition, the District determined that it would test the disaster recovery plan over the next few years and document the outcomes to improve the protocols.

We noted this year that the plan was not tested during the year; management again indicated that the plan will be tested over the next few years. We consider this comment addressed by the District as long as management follows through and tests the plan over the next few years and document the outcome.

## **Capital Assets Capitalization Threshold**

The responsibility of safeguarding the District's investment in capital assets is important to sound fiscal management, and can only be discharged through adequate capital assets accounting, and conducting periodic