

To the Board of Education and  
Mr. Stephen Harrison, Assistant Superintendent for Business  
East Islip Union Free School District  
1 Craig B. Gariepy Avenue  
Islip Terrace, New York 11752

In planning and performing our audit of the financial statements of the governmental activities,  
each major fund and the fiduciary funds of the East Islip Union Free School District, we have

**CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

**INFORMATION TECHNOLOGY CONTROLS**

**Disaster Recovery Plan**

During our audit we noted that although the District has adopted a formal disaster recovery plan to help minimize equipment and data loss, it

[REDACTED]

**STATUS OF PRIOR YEAR FINDING AND RECOMMENDATION**

**INFORMATION TECHNOLOGY CONTROLS**

**Disaster Recovery Plan:**

FINDING: During the prior year audit it was noted that although the District had adopted a formal disaster recovery plan to help minimize equipment and data loss in the event of a disaster and to recover data, the District had not tested the plan. It was recommended that the District test the disaster recovery plan, and document the outcome.

STATUS: **Not Implemented.**

\*\*\*\*\*

W/