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Robert J. Scappatore
Director of Curriculum/Data/Technology

Unit Name: Little Flower Union Free School District
Management Letter: Status of Prior and Current Year Comments
Fiscal Year Ended: June 30, 2018

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. There are no recommendations where corrective action has not been taken or proposed.

1. Corrected - Internal Control Reports:

The District has implemented the audit trail reports reviews during 2017-18.

2. Corrected - Federal Grants Accounting:

The District filed revised FS-10-F reports for the 2015-16 and 2016-17 grants, and the overpayments were applied to the 2017-18 grants through budget amendments and were fully expended.

3. Corrected - Bank Wire Transfers Notification:

The Assistant Superintendent for Business and the Superintendent are now notified by email of any outgoing wire transfers. The email is printed and retained with the original wire transfer request signed by the Assistant Superintendent for Business and the Superintendent along with the detail from nVision.

4. New Recommendation – Disaster Recovery Plan Procedures:

The District has adopted a disaster recovery plan which outlines its data recovery strategies. We were made aware that the District was the victim of a ransomware cyberattack in February 2018 and, as a result, some of the payroll and attendance data that was not previously backed up could not be recovered. The District should review the disaster recovery plan and update it to address changes in the District's IT environment and requirements. We recommend that the District test the disaster recovery procedures and backup restoration periodically to ensure they will function as expected.

Implementation Plan of Action(s):

The District has implemented a new network infrastructure that utilizes Veeam Backup and Replication software. One server hosts multiple virtual servers within – this server is replicated to a second server on an hourly basis. We also have two external hard drives that are “hot swappable” and replicate the entire network structure. One is plugged in at all times and one is kept off-site. In the event of physical destruction or inability to access the building, the off-site back up drive could be restored in a new location. In addition, the District contracts with Eastern Suffolk BOCES to back up the financial/human resource software on a daily basis, and store it offsite. We will update our disaster recovery plan to include the newly configured infrastructure and safeguards. The backup recovery plan will be tested on an annual basis (in July each year) to ensure that the procedures function as planned.

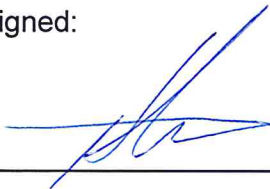
Implementation Date:

June 15, 2019

Person Responsible for Implementation:

Ann O. Romeo, Assistant Superintendent for Business

Signed:



Harold J. Dean
Superintendent



Date