

Corrective Action Plan Follow-up Review: Data Center Consulting Engagement

Audit Plan Code: 22.07.FF



Assurance | Insight | Objectivity

Fourth and Final Follow-up Report
July 11, 2023

Management implemented a corrective action plan (CAP) with 25 activities to address the 26 recommendations in the original Data Center Consulting Engagement report (18-03). As such, this report represents the close-out of this CAP.



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Abbreviations

CAP	Corrective Action Plan
EPISD	El Paso Independent School District
IIA	Institute of Internal Auditors
IT	Information Technology



CAP Follow-up Report

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Background

The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing, Performance Standard 2500 - Monitoring Progress, require we "...establish and maintain a system to monitor the disposition of results communicated to management." Internal Audit has established the Corrective Action Plan (CAP) process to meet this requirement. The process includes monitoring and reporting whether management has implemented corrective actions to address audit findings, observations, and recommendations.

Internal Audit issued the original Data Center Consulting Engagement Report (18-03) to District management and administration on June 8, 2018. The [original consulting report \(18-03\)](#) is posted on EPISD's website. This consulting engagement report included 26 recommendations to strengthen physical, logical, and environmental controls over the data center. As this was a consulting engagement, a corrective action plan (CAP) was not required by the Institute of Internal Auditors' Standards. However, administration and management accepted our 26 recommendations and developed a CAP with 25 corrective action activities, with the last activity due by June 30, 2023.

We monitored and reported on the progress of this CAP through Follow-Up Reviews and corresponding reports. We issued the [first](#), [second](#), and [third](#) Follow-up Review reports on July 31, 2019, May 13, 2020, and October 21, 2020, respectively. After management approved several CAP extensions, a fourth Follow-up review was scheduled and included as part of the Board-approved 2022-2023 Audit Plan.

Objective and Scope

The objective and scope of this fourth follow-up review were to assess the status and quality of the remaining corrective action activity (Activity 02), due by June 30, 2023.

Methodology

To achieve our follow-up review objective, we:

- Held meetings and communicated with persons responsible for carrying out the CAP activities.
- Reviewed supporting documentation maintained by management as evidence of completion of the CAP activity provided to Internal Audit.

Inherent Limitations

This was a limited-scope follow-up review covering only the actions taken by management to address the original recommendations stated in the Objective and Scope section of this report. No representations of assurance are made to other areas or periods not covered by this follow-up review.

Confidential Information

This is an abbreviated version of the full report issued to specific members of District Leadership and the Board of Trustees. The unabbreviated report contains confidential information that relates to computer network security/operations and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in Government Code 552.139.

CAP Activities and Action Taken

Information Technology (IT) completed the remaining CAP activity (#02) by the June 30, 2023, due date. Although the specific details of this and all past CAP activities cannot be disclosed, management implemented all 25 corrective action activities to strengthen the data center's physical, logical, and environmental controls. See **Table 1** for a breakdown of CAP activities implemented by year.

Table 1 – CAP Activities Implemented by Year

Due in Fiscal year	Number of CAP Activities Due	Extended	Implemented
2019 <small>See Note 01</small>	14	3	11
2020 <small>See Note 02</small>	10	10	3
2021 <small>See Note 03</small>	1	1	10
2022 <small>See Note 04</small>	0	1	0
2023 <small>See Note 05</small>	0	1	1
Total	25		25
100% Complete - Closed			

Note 01: Eleven of the 14 CAP activities due in 2019 were implemented. These were activities: 03, 04, 05, 06, 16, 17, 19, 21, 22, 24, and 25. Three activities originally due in fiscal year 2019 were extended to December 2019.

Note 02: The three activities extended to December 2019 were implemented. These were activities: 01, 20, and 23. Due to unprecedented events associated with COVID-19 impacting Information Technology (IT) resources during implementation, a 3-month extension was added to allow IT to focus on instructional and operational District-wide priorities. As such, ten activities originally due June 30, 2020, were extended to September 30, 2020.

Note 03: The ten activities extended to September 30, 2020, were implemented. These were activities: 07, 08, 09, 10, 11, 12, 13, 14, 15 and 18. One activity (#02) remained open with a due of June 30, 2021. By September 30, 2020, there was no evidence that IT leadership had started CAP activity #02. We emphasized the importance of starting this activity due to (i) higher reliance on IT infrastructure due to COVID-19 and remote learning, (ii) the increasing focus on breaching information security of school districts, and (iii) the level of collaboration involved. The due date for Activity 02 was then extended to June 30, 2022.

Note 04: IT leadership at the time extended the implementation date for activity 02 again to December 30, 2022. However, IT leadership separated from the District (in June 2022) without implementing the activity. When new IT leadership was hired (in October 2022), the Superintendent approved an extension to June 30, 2023, to allow for the re-organization of IT resources. In addition, the Board of Trustees approved Internal Audit to provide advisory services (project 23.07.C) to IT and to focus on completing the activity (#02). Internal Audit issued a separate summary of work performed on June 29, 2023, after activity #02 was implemented.

Note 05: New IT leadership completed the remaining CAP activity (#02) by the June 30, 2023 deadline.

This is the final Follow-up Review report in the series and represents the close-out of the CAP for the Data Center Consulting Engagement.



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