



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

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Second Follow-up Report (Abbreviated) Audit Plan Code: 20-16

This corrective action plan (CAP) with 25 activities spans across 3 fiscal years (2019, 2020, and 2021). As of April 30, 2020, three additional activities have been implemented for a total of 14 implemented activities.

Due to unprecedented events associated with COVID-19 impacting Information Technology (IT) resources during time of implementation, a 3-month extension has been added to 10 activities due this fiscal year to allow IT to focus on instructional and operational District-wide priorities.



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Abbreviations

CAP	Corrective Action Plan
IIA	Institute of Internal Auditors
IT	Information Technology



Second Follow-up Review

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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 Data Center Consulting Engagement Report to District management and administration on June 8, 2018. Our 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 to address them across a 3-year span (fiscal years 2019, 2020, and 2021).

We issued the first Follow-up Review report on July 31, 2019. This update represents the second Follow-up Review report in the series.

This follow-up report is an abbreviated version of the full report. The full report contains sensitive and confidential information that relates to computer network security/operation and is not subject to the disclosure requirements of the Texas Public Information Act based on the exception found in Government Code 552.139. The full report was released to the appropriate levels of leadership and management.

Objective and Scope

The objective and scope of this second follow-up review are to assess the status and quality of three corrective actions due December 31, 2019, and monitor progress made on the remaining activities up to April 30, 2020.

Methodology

To achieve our 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 activities provided to Internal Audit.

Inherent Limitations

This was a limited scope follow-up review covering only the actions taken by management and administration to address the original results and 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.

Summary of Results

Originally Due in Fiscal year	Number of CAP Activities	Implemented	Open
2019	14*	14*	0
2020	10	0	10 Extended to 09/30/20
2021	1	0	1 Due 6/30/21
Total	25	14	11
56% Complete			

* An extension to December 2019 was given for three activities originally due in fiscal year 2019.

The 14 activities originally scheduled for fiscal year 2019 have been implemented. These are activities: **01**, 03, 04, 05, 06, 16, 17, 19, **20**, 21, 22, **23**, 24, 25.

Ten activities with the due date of June 30, 2020, remain open. They are listed below with their status based on evidence submitted and reviewed as of April 30, 2020: (i) In Progress: 08, 09, 10, 11, 12, 13, 14, 15, 18 (ii) Not Started: 07.

Special note: Due to unprecedented events associated with COVID-19 impacting Information Technology (IT) resources during the time of implementation, a 3-month extension was added to allow IT to focus on instructional and operational District-wide priorities. **As such, activities due June 30, 2020, have been extended to September 30, 2020.**

One activity with the due date of June 30, 2021, for fiscal year 2021 remains open. As of April 30, 2020, no evidence has been submitted that shows activity 02 has started. In our opinion, due to the unprecedented events brought by COVID-19 and the increasing focus on breaching information security of school districts, work on this activity should commence as soon as possible.

The CAP will remain open until all activities have been implemented or deemed as no longer applicable/necessary based on the level of risk. Internal Audit we will continue to monitor the implementation of the CAP and report to the Board any corrective actions not effectively implemented or unduly delayed.

Acknowledgement

We would like to acknowledge and thank Chief Information Officer and her Information Technology staff for their continued cooperation and commitment in implementing the CAP activities.



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