# Continuity of Operations Plan (COOP) Program

**Internal Audit Report**

**May 5, 2023**

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# Table of Contents

# EXECUTIVE SUMMARY

## Why We Did This Audit

The objective of this audit was to determine whether the COOP is current and reflects today's operating environment and prioritization of resources in the event that the COOP needs to be activated.

This audit was included in the 2022-2023 risk-based audit plan and followed-up on a previous audit from 2019.

## Observations and Conclusion

| Audit Results at a Glance | | | |
|---|---|---|---|
| | **Risk / Impact Rating** | | |
| **Results and Observations** | **Significant** | **Moderate** | **Minor** |
| **Source** <br> **IA - Internal Audit or** <br> **M - Management** | - | IA - 2 | IA - 1 |
| **Observation Category** <br> **D - Deficiency or** <br> **O - Opportunity** | - | D - 1 <br> O - 1 | D - 1 |

Our overall conclusion is that the district's COOP can be considered current and reflecting today's operating environment. Also, the COOP includes prioritization of resources in the event that the COOP needs to be activated.

The Safety & Emergency Management department has developed a COOP Dashboard where every department submits a variety of information ranging from essential functions, virtual data and systems, resource requirements and alternate relocation facilities among much more.

For this, we performed a quality assessment on a sample of departmental COOPs to evaluate their maturity.

We noted:

- The department responsible for developing and managing the district's COOP program lacks authority to enforce its requirements,
- There has been no formal testing of the COOP plan, and
- There are no access control procedures for the COOP dashboard.

Two of these three conditions are repeated from the last audit.

## Results and Recommendations

We made the following recommendations to the district for three (3) issues noted above:

- Give authority to the Safety & Emergency Management department, perhaps through a Management Directive, along with its existing responsibility, to formally develop, manage and implement the district's (COOP) program.
- Formally test the district's COOP.
- Develop and implement access control procedures for the COOP Dashboard.

This report has been discussed with management and they have prepared their response which follows.

## DEFINITIONS:

### Risk / Impact Ratings

| Minor | Low risk with a financial impact of less than one percent and/or an isolated occurrence limited to local processes (low impact and low likelihood) |
|---|---|
| Moderate | Slight to moderate risk with a financial impact between one and five percent and/or a noticeable issue that may extend beyond local processes (low impact and high likelihood or high impact and low likelihood) |
| Significant | High risk with a financial impact greater than five percent and/or a significant issue that occurs in multiple processes and/ or noncompliance with Florida Statutes or School Board Policies (high impact and high likelihood) |

*We categorize risk/ impact as:*
- *Minor*
- *Moderate*
- *Significant*

### Observations Categories

| Opportunity | A process that falls short of best practices or does not result in optimal productivity or efficient use of resources |
|---|---|
| Deficiency | A shortcoming in controls or processes that reduces the likelihood of achieving goals related to operations, reporting and compliance |

*We categorize our observations as opportunities or deficiencies.*

### Criteria for Observations Sourced to Management

- Internal audit was informed of the issue prior to starting detailed testing
- Management identified, evaluated, and communicated the issue to appropriate levels of the district
- Management has begun corrective action with clear, actionable plans and targeted completion dates

None of these recommendations were sourced to Management.

## BACKGROUND:

In these days of increasing disasters and different types of threats, it is important that the district's business operations and functions have an effective and implementable continuity plan to recover and resume operations during and after these events, if they occurred.

The last time we audited any Continuity of Operations Planning (COOP) activities was in the Emergency Management & Business Continuity Audit issued in January, 2019. According to that audit, the district had a good Emergency Management Program for schools and a good start for its Continuity of Operations Plan (COOP) program but it needed enhancement and to be kept current. Some of the recommendations with regards the COOP program were the following:

- The district's Continuity of Operations Plan (COOP) needed to be updated and kept current.

- Each of the individual department COOPs needed to be updated and kept current.

- Each department's COOP needed to have a map or written directions to alternate operational location(s).

- All departmental COOPs should contain complete information.

- OCPS should have a written COOP testing policy, which would include a minimum frequency and a minimum extent of testing.

This engagement focused on the district's overall development of a basic continuity of operations (COOP) plan and to see whether the previous audit's findings have been addressed.

## OBJECTIVE, SCOPE AND METHODOLOGY:

### Objective
The objective of this audit was to determine whether the COOP is current and reflects today's operating environment and prioritization of resources in the event that the COOP needs to be activated.

*We previously audited COOP activities as part of a 2019 audit.*

*This engagement focuses on the district's overall development of a basic COOP and whether the previous audit's findings have been addressed.*

*We evaluated whether the COOP is current and reflects today's operating environment and prioritization of resources.*

### Scope
Our scope was the COOP program that as it existed at the time of our audit.

### Methodology
We conducted this audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and included such procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We performed the following activities as part of the audit:

- Interviewed personnel from the Safety and Emergency Management department, contractors and consultants (when applicable).

- Compiled and reviewed documentation associated with the performance of the continuity of operations plan.

- Created the audit program(s) based on what a continuity of operations plan should have and what it is supposed to do.

- Evaluated the results of the controls tested, drew conclusions and made recommendations (if any).

We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. No material deficiencies were noted in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

### RESULTS & RECOMMENDATIONS:

### Overall Conclusion:
Our overall conclusion is that the district's COOP can be considered current and reflecting today's district's environment. Also, the COOP

*We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing.*

*No material deficiencies were noted in this audit.*

*Our overall conclusion is that the district's COOP can be considered current and reflecting today's operating environment.*

has the prioritization of resources in the event that the COOP needs to be activated.

The Safety & Emergency Management department has developed a COOP Dashboard where every department submits information ranging from essential functions, virtual data and systems, resource requirements and alternate relocation facilities among much more. We assessed a sample of departmental COOPs' maturity using a Business Continuity Maturity model from the website Continuity Central. We evaluated whether:

- All basic COOP information was included,
- some information was included, or
- no information was included.

These answers were used to assess the following domains of the COOP:

- Essential Functions
- Vital Data and Systems
- Resource Requirements
- Alternate Relocation Facility
- Tier/Recovery Priority/ Recovery Time Objective
- Vendor or Contact and Key Personnel/Lead

The chart below summarizes the results of our analysis of the departmental COOPs with each domain's score showing in its bar. As noted, every departmental COOP we reviewed included all essential functions for a score in that domain of 100%.

*Figure 1 - COOP Plan Maturity Level Scores*
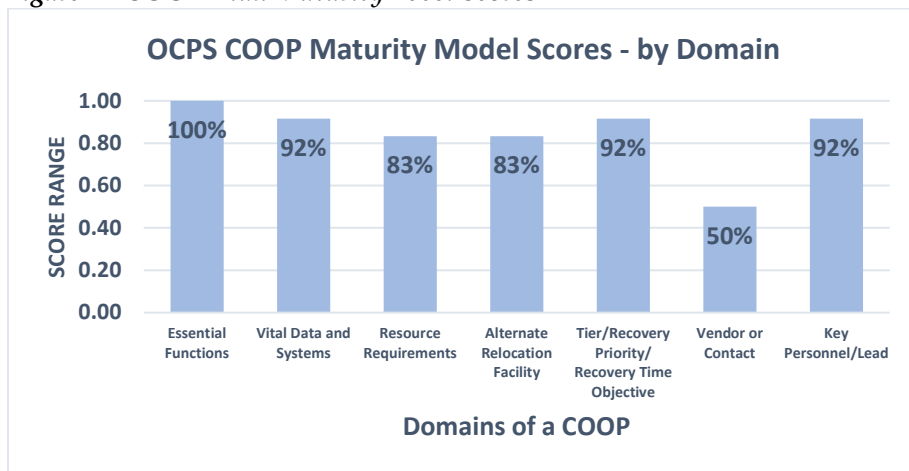


*Source: Internal Audit Assessment*

*We evaluated maturity of departmental COOPs using a Business Continuity Maturity model.*

*The evaluation assesses six domains of COOPs.*

*The district's overall score was 78.*

The district's overall maturity score was 78%[1], with department scores ranging from 29 to 100.

We noted the Safety and Emergency Management Department, while charged with responsibility to develop and manage the COOP program, has no authority to enforce aspects of the program such as the content and quality of departmental plans and requirements to formally test the COOP. Our detailed findings and recommendations follow.

**1) Align authority with responsibility for the district's COOP program.** *Moderate (Risk or Impact), Opportunity (repeat finding)*

Best Practice:
Giving those responsible for a program the authority to manage and enforce it creates successful, effective programs and provides necessary accountability.

*Combining authority with responsibility helps to ensure successful and effective programs.*

Audit Result:
During the Entrance Meeting, we asked Safety and Emergency Management leadership whether they had written procedures regarding the COOP Program and they told us that they are in development. They informed us that writing procedures for the program is challenging because they do not have the authority to establish requirements for departments outside their own.

*Safety and Emergency Management cannot establish and enforce standards and requirements for departmental COOPs.*

As subject matter experts, the Safety and Emergency Management department is responsible for developing the COOP program, but they do not have authority to enforce standards for COOP content, testing requirements, updates, etc. As a result, accountability for the program's effectiveness is diluted.

This situation was also noted in our 2019 audit.

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[1] Individual department scores were provided to management separately from this report.

Recommendation:

Give authority to the Safety & Emergency Management department, perhaps through a Management Directive, along with its existing responsibility, to formally develop, manage and implement the district's (COOP) program.

## 2) Formally test the district's COOP.
*Moderate (Risk or Impact), Deficiency (repeat finding)*

Best Practice:

According to continuity2.com, testing the business continuity plan (BCP) is a must when developing operational resilience strategies. Without any BCP testing, there is no way to ensure that the strategy in place will be effective at managing potential risks and threats.

By testing the COOP program, the district has an opportunity to:

- Identify any gaps in existing business continuity plans, develop ways to address them, and take corrective actions to increase the plan's maturity.

- Identify interdependencies among various departments involved in the disaster recovery plan. Test findings can be used to develop a coordinated plan among departments in the event of a disaster.

- Speed up the district's response to a crisis and ensure compliance requirements are met.

- Avoid damage to the district's reputation if operations cannot be restored in a timely manner to demonstrate resilience during times of crisis.

- Ensure the COOP is current and updated. Findings from the COOP testing can identify where improvements are needed.

Audit Result:

Currently departments test (or don't test) their COOPs when and whatever extent they choose. There is no central accountability for the quality and effectiveness of the overall district COOP and the district COOP is not tested.

This situation was also noted in our 2019 audit.

*Testing the business continuity plan (BCP) is a must when developing operational resilience strategies.*

*The district's COOP cannot be formally tested because the Safety & Emergency Management department does not have authority to require this.*

Recommendation:

Once authority and responsibility are aligned, we recommend the Safety and Emergency Management department to conduct formal tests so the effectiveness of the COOP can be recorded and they can make any improvements to the plan, if needed.

**3) Develop a procedure for access control to the COOP Dashboard.**
*Minor (Risk or Impact), Deficiency*

Best Practice:

According to makeuseof.com, a best practice in access controls is to secure a system (in this case, the COOP Dashboard) is to implement the principle of Least Privilege. The principle of least privilege grants accesses from the bottom up. Only minimum access to perform the necessary job functions is provided and adjustments are made as work requirements change. With regards the COOP Dashboard, only the department's personnel that are working with this should have access to their department's COOP and the COOP Dashboard.

*Access to sensitive information is best managed by the principle of Least Privilege.*

Audit Result:

We evaluated the internal and information system controls effectiveness of Smartsheet. The Administrator of Business Continuity and Disaster Recovery for the Safety & Emergency Management department told us that they have controls over permissions on who edits the different department's COOP Plans.

However, they have no written access controls procedures for the COOP Dashboard. Management informed us they had prepared a draft, but that could not be located.

*The Safety & Emergency Management department does not have access control procedures for the COOP dashboard.*

Recommendation:

We recommend the Safety and Emergency Management department develop access control procedures for the COOP Dashboard.

We wish to thank the personnel from Safety and Emergency Management department for the cooperation and assistance we received in the course of this audit.

| Department / School Name | Safety and Emergency Management Department |
|---|---|
| Administrator / Department Head | Joe Silvestris, Senior Director |
| Cabinet Official / Area Superintendent | Roberto Pacheco, Chief Operations Officer |

| Audit Result / Recommendation | Management Response Acknowledgment/ Agreement of Condition | Responsible Person (Name & Title) And Target Completion Date (MM/YYYY) | Management's Action Plan |
|---|---|---|---|
| Give authority to the Safety & Emergency Management department, perhaps through a Management Directive, along with its existing responsibility, to formally develop, manage and implement the district's (COOP) program. | We acknowledge the recommendation and will work on the applicable actions to prepare Management Directive for consideration by Leadership. | Joe Silvestris, Senior Director<br><br>June 2024 | Ensure all stakeholders review the Management Directive or any other documents prior to implementation. |
| Once authority and responsibility are aligned, we recommend the Safety and Emergency Management department to conduct formal tests so the effectiveness of the COOP can be recorded and they can make any improvements to the plan, if needed. | We acknowledge the recommendation and will work on including this requirement while preparing the Management Directive previously mentioned for consideration by Leadership. | Joe Silvestris, Senior Director<br><br>June 2024 | Ensure all stakeholders review the Management Directive or any other documents prior to implementation. |
| We recommend the Safety and Emergency Management department develop access control procedures for the COOP Dashboard. | We acknowledge the recommendation and have created the procedures to control | Joe Silvestris, Senior Director<br><br>August 2023 | The procedures have been created. |

| | access to the COOP Dashboard. | | |
|---|---|---|---|