R.S. ABRAMS & CO., LLP

Robert S. Abrams
(1926–2014)

Marianne F. Van Dunne, CPA

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 as of and for

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 in the event of all

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.**

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