



Springfield Public Schools

Tina McManus, CPA, MBA, CGFM, CFF

Internal Auditor

940 North Jefferson

Springfield, MO 65802

Office: (417) 523-0157

FAX: (417) 523-0193

tmcmanus@spsmail.org

October 3, 2008

Final Audit Report Data Retention Follow-Up Audit

Objective

A procedural audit of the district procedures and policies regarding the retention of electronic data and records (including e-mail, student data, and financial data) was conducted in August 2007. At that time, the need for written procedures and policies for the district was determined, especially in light to recent federal and state law changes. This concern was forwarded to the Director of Information Technology. The objective of this follow-up audit is to determine if these written procedures and policies for the district have been developed and implemented.

Scope

Current written procedures and policies for the district were reviewed. The state regulations issued by the Missouri Secretary of State's office on Public School Records Retention Schedule were reviewed.

Work Performed

Two new Board policies in regards to Technology were approved by the Board of Education on June 24, 2008. They were Board Policy EBH – Technology Usage and Board Policy EBH-R – Technology Usage (Acceptable Use Policy). These policies were reviewed. Board Policy EBH – Technology Usage – states the following:

“Trained personnel shall establish a retention schedule for the regular archiving or deletion of data stored on district technology resources in accordance with the *Public School District Retention Manual* published by the Missouri Secretary of State.”

According to the Associate Superintendent of Educational Services, the passage of these two Board Policies is the first step in developing written procedures and establishing a “retention

schedule". The Information Technology department will be working with the Records Office (under the direction of the Deputy Superintendent of Operations) during this process to address other records retention issues in the district than just electronic records.

The schedule for the back-up of the servers maintained by Information Technology was obtained and reviewed. This schedule provides a timeline and a process for the backup of some of the district's electronic data but it does not provide guidance or procedures for the retention or retrieval of these data.

Conclusion

The procedural audit of the district procedures and policies regarding the retention of electronic data and records (including e-mail, student data, and financial data) (August 2007) identified the need for the development and implementation of written procedures and policies for the district. This concern was reported to the Director of Information Technology. It was determined at that time that a follow-up audit would be conducted the following year to confirm that administration had developed and implemented written procedures. This follow-up audit has determined that Board Policy EBH (approved in June 2008) addresses the establishment of retention schedules. However, the process of developing these schedules is not yet completed.

As recommended in the initial audit, Board policy EBH was developed and included language related to the retention of electronic records. This policy was approved by the Board of Education on June 24, 2008. Board approval of this policy provides the necessary prerequisite to the development of retention schedules. The following actions address the development of these schedules:

1) Administration has reviewed the Public School Retention Manual, published by the Secretary of State, for updates to retention requirements. Through collaboration with the Records Office, it has been determined the Secretary of State's office will recommend updates to retention requirements during fall 2009.

2) When potential updates are confirmed, the Director of Information Technology (under the direction of the Associate Superintendent for Educational Services) will collaborate with the Records Office (under the direction of the Deputy Superintendent of Operations) to confirm which records included in the Public School District Retention Manual are currently stored as electronic records and then develop related retention schedules. During this process, administration will also consider the potential benefits of integrating both non-electronic and electronic record retention schedules into the same document.

3) Administration will review the resulting schedules and determine the appropriate communication process to ensure requirements are communicated to all staff members responsible for the retention of records.

In conclusion, this follow-up audit determined the need for an additional follow-up audit. The future follow-up will review to ensure that “trained personnel have established a retention schedule for the regular archiving or deletion of data stored on district technology resources in accordance with the *Public School District Retention Manual* published by the Missouri Secretary of State.” This next follow-up audit will be planned for June 2010.