

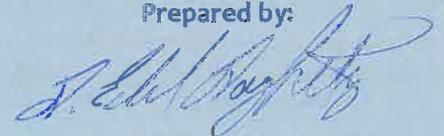
Audit # EX 14-01:

Citywide Continuity of Operations Plan (COOP)

Detailed Audit Report

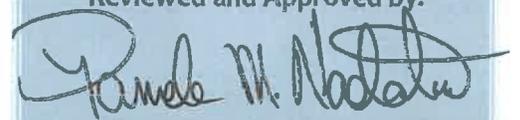
Office of the City Auditor and Clerk
Internal Audit

Prepared by:



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Reviewed and Approved by:



Pamela M. Nadalini, MBA, CMC
City Auditor and Clerk

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OFFICE OF THE CITY AUDITOR AND CLERK
Internal Audit Division

Date: July 1, 2014

To: Mayor Willie Charles Shaw, Vice Mayor Susan Chapman, Commissioner Suzanne Atwell,
Commissioner Paul Caragiulo, Commissioner Shannon Snyder

From: Pamela M. Nadalini, MBA, CMC, City Auditor and Clerk

Subject: Audit # EX 14-01: Citywide Continuity of Operations Plan (COOP)

Attached for your information and review is a copy of the above mentioned detailed report.

If you have any questions, please do not hesitate to call me at (941) 954-4169.

Attachment(s):

Audit Report # EX 14-01 Citywide Continuity of Operations Plan (COOP)
Executive Summary Audit Report # EX 14-01

c: Thomas Barwin, City Manager
Robert Fournier, City Attorney
D. Edward Daugherty, CPA, Manager, Internal Audit
File



OFFICE OF THE CITY AUDITOR AND CLERK
Internal Audit Division

Date: July 1, 2014
To: Thomas Barwin, City Manager
From: Pamela M. Nadalini, MBA, CMC, City Auditor and Clerk
Subject: Audit # EX 14-01: Citywide Continuity of Operations Plan (COOP)

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Attachment(s):

Audit Report # EX 14-01 Citywide Continuity of Operations Plan (COOP)
Executive Summary Audit Report # EX 14-01

c: Robert Fournier, City Attorney
Marlon Brown, Deputy City Manager
John Lege, Director, Financial Administration
Stacie Mason, Director, Human Resources
Philip Hurwitz, Director, Information Technology
Timothy Litchet, Director, Neighborhood and Development Services
Chief Bernadette DiPino, Chief of Police, Sarasota Police Department
Douglas Jeffcoat, Director, Public Works
Mitt Tidwell, Director, Utilities
Mary Bensel, Executive Director, Van Wezel Performing Arts Hall
Mark Lyons, Manager, Parking Operations
Heather Essa, Deputy City Auditor and Clerk – Administrative Operations
D. Edward Daugherty, CPA, Manager, Internal Audit
File

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Charter Officials’ and City Departments’ Continuity of Operations Plans (COOPs) were generally in compliance, for COOP content, with Federal Continuity Guidance Circular 1 (CGC 1), State of Florida Executive Order 80-29 and Statute 252 (sections 252.365 and 252.38), the City of Sarasota Code of Ordinances, Part II – the Code, Chapter 13 Emergencies and COBIT 5 (DSS 04 – Manage Continuity, IT and MIS only).9

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BACKGROUND AND INTRODUCTION

The City of Sarasota (the “City”) is vulnerable to a variety of hazards that threaten our community, businesses and the environment. These hazards include flooding, fire, hazardous materials, infectious disease and wind damage (hurricanes and tornadoes). Hurricanes get most of the attention in Florida as these pictures demonstrate:



Hurricane Alma – 1966 City Island



Hurricane Charley – 2004 Ft. Myers



Hurricane Charley – 2004 Punta Gorda

To address these hazards, the City developed Charter Official and City Department Continuity of Operations Plans (COOPs) which include the following objectives:

1. Ensuring the continuous performance of a department’s essential functions during an emergency;
2. Protecting essential facilities, equipment, records and other assets;
3. Reducing or mitigating disruptions to operations;
4. Reducing loss of life and minimizing damage; and
5. Achieving a timely and orderly recovery from an emergency and resumption of full service to customers.

The Continuity of Operations Plan (COOP), page 3, states *“It is the policy of the City Commissioners of the City of Sarasota to have in place a comprehensive and effective program to ensure continuity of essential City functions under all circumstances. Therefore, it is a policy of the City of Sarasota that a viable COOP be established for this facility and maintained to ensure high levels of service quality and availability.”*

The City has had a disaster recovery plan in place since 1996. A disaster recovery plan is a documented process or set of procedures to recover and protect an entity’s information technology infrastructure in the event of a disaster. A COOP is a process to continue operations under a broad range of circumstances. A COOP will include portions of a disaster recovery plan, but is intended to cover the entity’s total business operation. As part of the audit schedule for 2009 the Internal Audit Office performed a limited scope audit of the COOP exercise involving the Public Works and Information Technology Departments. In 2010 a consultant (Calvin Giordano & Associates) was brought in to review the existing COOP documents with a follow-up engagement in 2011 to design a standardized template for future COOPs. This template was used for all current COOP documents, except the Public Works and Utilities divisions (which had developed COOPs tailored to their operational requirements).

The COOPs are designed to interface with State and County activities set forth in the State of Florida’s "Comprehensive Emergency Management Plan", and the City of Sarasota’s "Comprehensive Emergency Management Plan" ("CEMP") and "Emergency Operations Center (EOC) Activation Plan".

The COOPs outline, in general terms, how the functional responsibilities normally associated with the City’s Charter Officials and City Departments prepare for, respond to, and recover from an emergency situation and then continue with essential City functions and services. They are written to consider relevant hazards identified in the 2010 Sarasota County Unified Local Mitigation Strategy Basic Plan.

The COOPs should identify stakeholders that need to be notified, critical and time-sensitive applications, alternative work sites, vital records, contact lists, processes, and functions that shall be maintained, as well as the personnel, procedures and resources that are needed while the entity is recovering.

AUDIT PURPOSE

The purpose of this audit is to provide reasonable assurance that adequate controls exist, and are functioning as intended, over the Comprehensive City of Sarasota's Continuity of Operations Plan (COOP) and ensure the City is prepared to adequately react, continue operations and recover in the event of an emergency. This audit was not included as part of Internal Audit's 2014-2016 audit schedule but added due to the possible risk to the City.

AUDIT SCOPE

The scope of this audit is expected to include the Comprehensive Citywide COOP and supporting departmental COOPs in the review. The audit period under review was expected to be January 1, 2011 to December 31, 2013 but was expanded to include Citywide and Department COOPs outside of this period.

Included in the scope:

- Development of the Citywide COOP and Department COOP/ updates of Citywide COOP and Department COOPs;
- Citywide COOP and Department COOP content and a review of the Citywide CEMP and EOC Activation Plan content; and
- Training, testing, gaps and follow up on lessons learned.

AUDIT OBJECTIVES

The audit focused on the following objectives:

Determine whether adequate controls exist and are functioning as intended to provide reasonable assurance for the following;

1. Determine whether an adequate Citywide COOP Plan is in place, documented, regularly updated, and has been approved by the appropriate officials;
2. Determine whether the COOP Plan reflects the current business operations and environment; and
3. Determine whether the plan is adequately tested, participants are appropriately trained and necessary corrections are incorporated into the plan.

AUDIT STANDARDS

The auditors conducted this audit in accordance with generally accepted government auditing standards. Those standards require that the auditor plan and perform the audit to provide a reasonable basis for findings and conclusions based on audit objectives. The auditor believes that the evidence obtained provides a reasonable basis for findings and conclusions based on the audit objectives.

The Internal Audit Division plans on having a peer review within the next year by the Institute of Internal Auditors (IIA). The Internal Audit Division strives to follow the guidance included in the IIA's International Professional Practices Framework however, the *Standards* do not allow the department to note that reports are prepared in accordance with IIA *Standards* until the peer review process indicates such compliance.

TESTING METHODOLOGY

In order to fulfill the audit objectives, Internal Audit:

- Reviewed Federal, State, County and City Emergency Management regulations, guidance, statutes and ordinances;
- Reviewed the prior Internal Audit report (2009 Public Works COOP Drill Observation Report Audit # 09-09) issued August 10, 2009;
- Reviewed other State, County, City and Town Continuity of Operations Plans (COOPs) and available audit reports;
- Interviewed appropriate Charter Officials and City Department personnel to gain a better understanding of the Comprehensive Citywide Continuity of Operations Plan (COOP) and Charter Officials' and City Departments' COOPs, discussed Internal Control Questionnaires (ICQ) completed by City staff and compared ICQ responses to established criteria;
- Reviewed Emergency Management Training documentation provided by the Human Resources Department for Charter Officials' and City Departments' personnel who completed Emergency Management training and compared to criteria established for training;
- Received and reviewed Charter Official and City Department COOPs, and City Manager's "General Procedures," compared COOPs and General Procedures to the audit criteria for COOP content for relevancy and completeness;
- Received and reviewed copies of the City's Comprehensive Emergency Management Plan (CEMP), and the City's Emergency Operations Center (EOC) Activation Plan (for content relevant to the Comprehensive COOP and Charter Officials' and City Departments' COOPs only);
- Reviewed each COOP document for compliance with criteria related to succession planning, delegations of authority, Mission-Essential Functions, Key Staff and Vital Records;
- Conducted various facility visits to observe facilities available for relocation, review security and access controls and verify the existence of Facility Evacuation Plans posted in Charter Officials' and City Departments' Offices and compared to criteria for Alternate Facilities and Facility Evacuations;
- Reviewed building access reports provided by Sarasota Police Department Management Information Systems staff (MIS) for access granted to the SPD facility and compared this to the criteria for Alternate Facilities;
- Interviewed appropriate Information Technology (IT) and Sarasota Police Department Management Information Systems (MIS) management and staff regarding data recovery, reviewed and discussed completed responses to the internal control questionnaire for these departments to the criteria established by COBIT 5, DSS04 (Manage Continuity).

To achieve the audit objectives, the Comprehensive Citywide Continuity of Operations Plan (COOP) and Charter Officials' and City Department's COOPs were reviewed for compliance with Audit Criteria noted below.

The "Audit Conclusions" section of this report indicates whether the results reflect adequate internal controls over all of the Comprehensive Citywide COOP, Charter Officials' COOPs and City Departments' COOPs or over certain sections or pieces only.

AUDIT CRITERIA

Conditions noted by Internal Audit during testing and fieldwork were compared to criteria noted in the following Federal, State, County and City Emergency Management regulations, guidance, statutes and ordinances, as well as globally accepted industry knowledge and practices for information systems (COBIT 5). In determining the effectiveness of the internal controls, the auditor also referred to professional literature regarding best practices, as outlined below.

The following sources were used as audit criteria:

- Federal Continuity Guidance Circular 1 (CGC 1) and Continuity Guidance Circular 2 (CGC 2)
- Federal Homeland Security Exercise and Evaluation Program (HSEEP) (Training and Exercises)
- Florida Executive Order 80-29 (Disaster Preparedness)
- Florida Statute 252 (Emergency Management) (Sections 252.365 (Emergency coordination officers disaster – preparedness plans) and 252.38 (Emergency management powers of political subdivisions) specifically)
- City of Sarasota, Code of Ordinances, Part II – The Code, Chapter 13 Emergencies
- Control Objectives for Information and Related Technology (COBIT) 5 (DSS 04 – Manage Continuity, IT and SPD MIS only)

Outside sources included:

- Emergency Management Standards – Emergency Management Accreditation Program
- Incorporating Lessons Learned/Best Practices into Emergency Management Training – Emergency Management Issues – Special Interest Group
- An IG's Guide to Evaluating Agency Emergency Preparedness – The Inspection & Evaluation Committee – The President's Council on Integrity & Efficiency/Executive Council on Integrity & Efficiency

NOTEWORTHY ACCOMPLISHMENTS

Charter Officials' and City Departments' Continuity of Operations Plans (COOPs), as developed and written, include essential elements of Federal Continuity Guidance Circular 1 (CGC 1) and were found to comply with Florida Executive Order 80-29 and Statute 252 (252.365 and 252.38 specifically).

AUDIT CONCLUSIONS

Observations and recommendations in this report are offered as independent guidance to management for their consideration in strengthening internal controls. Overall, the auditor determined that while some internal controls over the Continuity of Operations Plans (COOPs) were generally in place and adequate for COOP content, it is not possible at this time to determine whether these controls would function effectively during an emergency since the auditors were unable to obtain evidence that COOP specific testing was performed and a Comprehensive Citywide COOP has not been provided to the auditors as of the date of this audit. Internal Audit noted opportunities for enhancement, specifically with regards to the need for a Comprehensive Citywide COOP, COOP specific testing and

exercises, after action plan development after the testing is completed, and retesting once corrective actions are put in place.

A complete list of Internal Audit's observations and recommendations is located on page 12 of this report. For information on priority levels assigned to audit recommendations, please see [Exhibit A](#).

CHARTER OFFICIALS' AND CITY DEPARTMENTS' CONTINUITY OF OPERATIONS PLANS (COOPS) WERE GENERALLY IN COMPLIANCE, FOR COOP CONTENT, WITH FEDERAL CONTINUITY GUIDANCE CIRCULAR 1 (CGC 1), STATE OF FLORIDA EXECUTIVE ORDER 80-29 AND STATUTE 252 (SECTIONS 252.365 AND 252.38), THE CITY OF SARASOTA CODE OF ORDINANCES, PART II – THE CODE, CHAPTER 13 EMERGENCIES AND COBIT 5 (DSS 04 – MANAGE CONTINUITY, IT AND MIS ONLY).

Exceptions to compliance for Charter Officials' and City Departments' Continuity of Operations Plans (COOPs) developed were noted and management is encouraged to address those exceptions, especially where there was no evidence of a COOP, and COOP specific testing or exercises have not been documented, after action plans have not been developed, corrected, and re-tested to ensure internal controls functioned as intended.

- **Internal Audit was unable to obtain evidence that a Comprehensive Citywide Continuity of Operations Plan (COOP) is in place for the City of Sarasota.**

In 2006 the City developed a comprehensive Citywide COOP that was replaced by the COOP documents created from the new COOP template produced by a consultant, Calvin Giordano & Associates, working with various City departments in 2011.

While no current comprehensive Citywide COOP exists, during the audit the Deputy City Manager developed and submitted a "General Procedures for Executing the City Departments' Continuity of Operations Plans (COOP)" (General Procedures) document during the audit (February 21, 2014). This document was updated, approved by the City Manager and provided to Internal Audit (March 25, 2014). The "General Procedures" have not been reviewed or approved by the other Charter Officials or the City Commission.

The "General Procedures" document includes:

- Coordination between City Commissioners, City Manager (Charter Official), Other Charter Officials (City Auditor and Clerk and City Attorney), and City Departments in activation of their respective COOP.
- The "General Guidelines" document (Section I-1, Purpose) states it is designed to "*Ensure timely direction, control, and coordination to the City leadership and other critical customers before, during, and after an event or upon notification of a credible threat and information coordination within City government*".
- The "General Procedures" also include sections covering:
 - Applicability and Scope
 - Authorities
 - Concept of Operations
 - Procedures
 - Activation
 - Reconstitution and Termination

- **Lack of evidence of Management approval of COOPs.**

Initially, COOPs for some City Departments and the City Manager did not have approvals included and evidenced. These were all updated during the audit to include approvals (see [Exhibit B](#) for detail on original and updated approvals).

COOP PLANS GENERALLY REFLECT THE CURRENT BUSINESS OPERATIONS AND ENVIRONMENT, WITH SOME EXCEPTIONS.

- **Internal Audit was unable to obtain evidence that COOP documents exist for the City Attorney’s Office or Parking Operations Division.**

Initially the City Manager’s and City Commission’s Office did not provide a copy of their COOP to Internal Audit. The Deputy City Manager prepared the COOP and provided a copy on February 21, 2014. This document was revised, approved by the City Manager and resubmitted to Internal Audit on March 25, 2014.

- **Internal Audit was unable to obtain evidence that Disaster Recovery Plans exist for the Information Technology or Sarasota Police Department Management Information Systems Divisions. The IT Service Catalog (dated January 28, 2014) lists Real Time Objectives (RTOs) not reflective of the current IT environment Citywide. Additionally, priorities identified may not meet user expectations.**

The Disaster Recovery Plan issue was also noted in the Information Technology General Controls Audit (Audit # 09-08, Final Report issued on July 31, 2009). Since that time the IT Division was moved from the City Manager’s authority to the City Auditor and Clerk. There have also been changes in the management structure and personnel of the IT Division.

Additionally, per a conference call with the MIS Manager on February 5, 2014, the auditors were informed that an Information Technology Disaster Recovery Plan has not been developed for the Sarasota Police Department.

The IT Service Catalog is used by the Information Technology Department to determine their priority for recovery of applications, functions or services with Real Time Objectives (RTOs). This listing and the priority assigned by the Information Technology department does not match the priority Charter Officials and City Departments may have for their specific applications, functions, or services.

Additionally, IT’s Real Time Objectives listed below and in the IT Service Catalog may be not be achievable for recovery during or after an emergency event for some critical City applications, functions or services. Internal Audit was unable verify the ability of IT to recover because of a lack of testing or drills during the audit period.

<u>Priority</u>	<u>Time Frame</u>
1	Immediate
2	Within 6 hours
3	Within 12 hours
4	Within 24 hours
5	After All Others

- **Internal Audit was unable to obtain evidence of a current “all hazards risk assessment” for City Facilities.**

The “alternate facility selection process” contained in Annex B (and Annex E-2 for Public Works and Utilities) of the Charter Officials’ and City Department COOPs states “*The alternate facilities must be capable of supporting*

emergency operations in a safe environment, as determined by the geographical location of the facility, an assessment of the local threat, and the collective protection characteristics of the facility.”

Included in the various COOPs were a list of natural hazards from a 2010 Sarasota County Local Mitigation Strategy which did not include man-made or other types of hazards.

Public Works and Utilities COOPs also includes a wind resistance vulnerability listed for City of Sarasota facilities.

While there have been engineering studies on a limited number of buildings, primarily related to wind resistance, Internal Audit was unable to obtain documentation providing an analysis of all available alternative facilities and their vulnerability to various potential hazards (natural or man-made).

- **Physical access granted to the SPD building was not updated timely in instances tested by Internal Audit.**

MIS issues all devices for access to the SPD building and grants and deletes SPD building door specific access to SPD and other City personnel depending on their need for access. MIS is also responsible for deleting access rights to the SPD building.

Two former employees (City employees) were identified on a report provided by MIS on March 10, 2014, with active entry access (through the SPD building lobby) to the SPD building and the EOC located within the building. Internal Audit confirmed that access was not terminated upon their departure from City employment.

Additionally, we noted that COOP Recovery Team (CRT) members for the City Manager’s Office, Financial Administration, and IT’s Alpha Team, who will need access to the EOC or Data Center in case of a COOP activation, do not have devices to access the building.

INTERNAL AUDIT WAS UNABLE TO OBTAIN EVIDENCE THAT TESTS, EXERCISES OR DRILLS (EXCEPT AS NOTED BELOW) OF THE CITY’S CONTINUITY OF OPERATIONS PLANS WERE CONDUCTED, THAT PARTICIPANTS WERE ADEQUATELY TRAINED OR THAT ISSUES IDENTIFIED IN TRAINING WERE ADDRESSED.

- **Internal Audit was unable to obtain evidence of COOP testing or exercises conducted by the City including relocation to their alternate facility and restoration of Vital Records and essential business applications.**

There was no evidence of COOP specific training or exercises performed (other than evacuation drills and actual building evacuations (Public Works) by some departments and a COOP drill performed in 2009 by Public Works and IT testing the Emergency Call Center, (documented in Audit # 09-09) in the last five years. Other exercises were performed that were not COOP specific. These included:

- An Emergency Operations Center (EOC) Activation Plan tabletop exercise from May 20-22, 2013 involving the City Manager’s Office, and City Departments (Financial Administration, Human Resources, Neighborhood and Development Services, Public Works, Sarasota Police Department, Utilities, Van Wezel Performing Arts Hall. This exercise also included a Tactical First In Team (TFIT) component (Public Works & Utilities).
- A Tactical First In Team (TFIT) exercise on Oct 26, 2012 involving Public Works and Utilities.

AUDIT OBSERVATIONS AND RECOMMENDATIONS

#	Subject	Priority	Observation	Recommendation	Concur Do not concur	Management Response	Committed Resolution Date
1	Comprehensive Citywide COOP	High	<p>Internal Audit noted the existence of a Comprehensive Citywide Continuity of Operations Plan (COOP) (dated 2006), however, this was not updated after 2006.</p> <p>While a current comprehensive Citywide COOP was not provided to Internal Audit during the audit, the Deputy City Manager developed and submitted a "General Procedures for Executing the City Departments' Continuity of Operations Plans (COOP)" ("General Procedures") document February 21, 2014 which was updated, approved by the City Manager and submitted to Internal Audit March 25, 2014. This document has not been provided to the other Charter Officials for their review and approval.</p> <p>The "General Procedures" document includes coordination between: City Commissioners, Charter Officials (City Manager, City Auditor and Clerk and City Attorney), and City Departments in activation of their respective COOP.</p>	<p>To ensure that there is a comprehensive response to City emergencies which may require either an individual or group activation of Charter Officials' or City Departments' COOPs, Internal Audit recommends the City Manager incorporate existing Charter Officials' and City Departments' COOPs into a Comprehensive Citywide COOP. This should include the City Attorney and Parking Operations' COOPs once these are completed.</p> <p>This includes modifying the "General Procedures" document by providing the "General Procedures" document to the other Charter Officials (City Auditor and Clerk and City Attorney) for their input as to how the Charter Officials will coordinate with each other and interact in the case of their COOP activation.</p>	X	<p>City Manager: The City Emergency Manager recommends the creation of a Continuity of Government (COG) plan that is approved by the City Commission. This new plan will work in conjunction with the City's Comprehensive Emergency Management Plan (CEMP) that will also be approved by the City Commission. I concur with both recommendations.</p> <p>City Auditor and Clerk: Management concurs and will provide a copy of the COOP which includes the Office of the City Auditor and Clerk and Information Technology to the City Attorney and the City Manager. The three Charter Officials should meet to develop a comprehensive, city-wide COOP. In addition, the Charter Officials should assure the integration of individual departmental plans into a cohesive plan to address the City-wide COOP to include all Charter Officials and reporting departments. The General Procedures should be reviewed to incorporate the Office of the City Auditor and Clerk and the City Attorney's Office and address interactions between the Charter Officials in the event of activation of the COOP. To have a cohesive plan, eliminate redundancies and duplication, the three Charter Officials should designate a top-tier team to incorporate the individual COOPs into one integrated City-wide COOP with the goal of developing one overall plan to provide clear and unambiguous direction in the event of a large scale or City-wide emergency.</p> <p>City Attorney: City Attorney's Office will cooperate in effort to formulate a comprehensive City-wide response to emergencies.</p> <p>Auditor's Note – The Charter Officials met on June 24, 2014 to discuss the process for developing a Comprehensive COOP. The City Manager suggested allowing the City Emergency Manager to develop a Continuity of Governance (COG) document. After discussion it was agreed that a COG would be provided in draft form to the Charter Officials for their review and discussion by July 15, 2014. Upon approval it will be presented to the City Commission for approval.</p>	<p>5/31/2015</p> <p>8/30/2014</p> <p>N/A</p>

AUDIT OBSERVATIONS AND RECOMMENDATIONS

2	Proper approval of COOPs and Updates	Low	Initially there was no evidence of administrative approvals from Charter Officials or Department Heads for their COOPs (except for the City Auditor and Clerk and IT).	We recommend an area be defined in each COOP document to provide evidence of administrative approval each time a COOP is updated (at least annually).	X	<p>City Manager: All departments have been instructed to comply with this recommendation.</p> <p>City Attorney: After the City Attorney has prepared a COOP, it will be updated annually. However, City Attorney does not desire to review updates of COOPs for other City Departments if no legal issues are presented.</p> <p>Finance: The Financial Administrative Department has modified it's Table of Contents to include a "revised by" and a "date revised" and an "approved by" and "date approved" for each section and subsection to provide evidence of administrative approval each time the COOP is updated. Additionally, a section on the title page has been added for the City Manager's approval.</p> <p>Human Resources: Human Resources has already put this sign off in place at a minimum of once a year with the City Manager or designee. HR's update/revised department COOP will be provided to the City Manager's department along with the certification form to sign for verification.</p> <p>Neighborhood Development Services: We have added the requested statement to the COOP and are utilizing it with each update.</p> <p>Parking Operations: Will be incorporated into the plan.</p> <p>Sarasota Police Department: Signature page with date and description of change to be added.</p> <p>Public Works: Signature page added to document noting review date and administrative approval.</p> <p>Utilities: Approval of the Director and Assistant City Manager through signing and dating the cover page of Utilities COOP, annually.</p> <p>Van Wezel: We created an approval form for Mary Bensel, Executive Director of the Van Wezel to sign off on whenever a change has occurred in the COOP document.</p>	<p>7/31/2014</p> <p>One Year after COOP adopted</p> <p>Completed</p> <p>7/1/2014</p> <p>Completed</p> <p>7/31/2014</p> <p>Completed 3/27/2014</p> <p>4/2/2014</p> <p>Completed on 3/28/2014</p> <p>6/30/2014</p> <p>13</p>
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AUDIT OBSERVATIONS AND RECOMMENDATIONS

3	COOP Development	High	<p>Internal Audit was unable to obtain evidence that a Continuity of Operations Plan (COOP) was initially developed by the City Manager, City Attorney and Parking Operations.</p> <p>During the audit, the Deputy City Manager developed a City Manager's and City Commission's Offices document, approved by the City Manager and submitted to Internal Audit on 2/13/2014. These documents were then updated and resubmitted on 3/25/2014.</p> <p>During the audit, Parking Operations began but did not complete and submit a COOP document.</p>	<p>In order to ensure the City Attorney and Parking Operations can function in an emergency, Internal Audit recommends both departments develop a Continuity of Operations Plan (COOP).</p>	X	<p>City Attorney: Development of a COOP for the City Attorney's Office is underway.</p> <p>Parking Operations: Currently (sic) in the process of developing a plan.</p>	<p>90 Days</p> <p>7/31/2014</p>
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AUDIT OBSERVATIONS AND RECOMMENDATIONS

<p>4 IT and SPD MIS Disaster Recovery Plan Development IT Service Catalog and Vital Records Recovery Times</p>	<p>High</p>	<p>Internal Audit was unable to obtain evidence that an Information Technology Disaster Recovery Plan or a Sarasota Police Department Management Information Systems Disaster Recovery Plan was available at the time of this audit.</p> <p>Lack of an IT Disaster Recovery Plan was previously noted as an issue in the IT General Controls Audit (Audit # 09-08, issued on July 31, 2009).</p> <p>The IT Service Catalog, created and maintained by IT (Last updated (1/28/2014), lists Applications, Functions or Services including some Charter Official and City Department Vital Records with Real Time Objectives (RTOs) for recovery. Internal Audit was unable to obtain evidence that the RTOs were reflective of the current IT environment and had recovery timeframes that could be met (lack of testing).</p> <p>Real Time Objectives, listed below, as defined in the IT Service Catalog and listed in the City Manager's and City Departments' COOPs, may not be met for recovery during or after an emergency event for some critical City applications, functions or services.</p> <table border="1" data-bbox="388 990 764 1177"> <thead> <tr> <th>Priority</th> <th>Time Frame</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Immediately</td> </tr> <tr> <td>2</td> <td>Within 6 hours</td> </tr> <tr> <td>3</td> <td>Within 12 hours</td> </tr> <tr> <td>4</td> <td>Within 24 hours</td> </tr> <tr> <td>5</td> <td>After All Others</td> </tr> </tbody> </table> <p>Additionally, Internal Audit noted Charter Officials and City Department COOPs listed recovery priorities that differed from IT's determination of priority for recovery.</p>	Priority	Time Frame	1	Immediately	2	Within 6 hours	3	Within 12 hours	4	Within 24 hours	5	After All Others	<p>In order to ensure the City's Vital Records, applications, networks, services and functions can be recovered after an emergency when and if it is declared, Internal Audit recommends Information Technology and Management Information Systems develop Disaster Recovery Plans for each of their areas. These should include but not be limited to:</p> <ul style="list-style-type: none"> • Recovery options for facilities, technology, networks and network infrastructure, • Testing, identification of actual recovery time and real time objectives (RTOs) to recover data and Vital Records, • After action plans (designed to identify opportunities for enhancement), • Correction of issues, and retesting to confirm issues identified were corrected. <p>In order to ensure the City's Vital Records, applications, networks, services and functions can be recovered from an emergency and Charter Officials and City Departments understand possible response and recovery times, Internal Audit recommends the IT Service Catalog be updated to Real Time Objectives (RTOs) that reflect the current IT environment and attainable recovery timeframes.</p> <p>We recommend Information Technology coordinate with Charter Officials and City Departments to ensure all parties understand and agree upon priorities in the recovery of critical applications, functions, services and Vital Records and potential delays depending on the type and severity of the emergency.</p>	<p>X</p>	<p>Information Technology: IT is evaluating the current capabilities for disaster recovery and putting realistic numbers to recovery time objectives. IT has met with all departments to set preliminary levels of expectation. Once the current capabilities are documented and realistic recovery timeframes identified, Information Technology will present options to better our DR posture, along with cost scenarios. Scenarios to be explored include loss of network connectivity at various points in the network, loss of phone connectivity at various points in the network, facility relocation, and loss of specific applications up to a loss of the complete data center. Part of this exercise will involve coordination with all department heads and Charter Officials to ensure that the priorities identified are accurate and based on the critical needs of the City. As part of the COOP, on June 13, the IT Department completed a COOP exercise involving a complete relocation to IT's alternate facility and response to various incidents.</p> <p>SPD MIS: We are in the process of re-evaluating our current disaster recovery strategy to ensure that the Sarasota Police Departments vital records, applications, networks, services and functions can be recovered after an emergency. We will be meeting with all SPD departments to identify their vital records. Once identified we will create a list of realistic recovery times and a testing strategy to ensure that recoveries can be performed both quickly and reliably.</p>	<p>8/31/2014</p> <p>12/31/2014</p>
Priority	Time Frame																	
1	Immediately																	
2	Within 6 hours																	
3	Within 12 hours																	
4	Within 24 hours																	
5	After All Others																	

AUDIT OBSERVATIONS AND RECOMMENDATIONS

5	All Hazards Risk Assessment	High	<p>Internal Audit was unable to obtain evidence that a current "all hazards" risk assessment was prepared for alternate facilities within the City of Sarasota.</p> <p>The "alternate facility selection process" contained in Annex B (and Annex E-2 for Public Works and Utilities) states "The alternate facilities must be capable of supporting emergency operations in a safe environment, as determined by the geographical location of the facility, an assessment of the local threat, and the collective protection characteristics of the facility."</p>	<p>In order to assist in securing proper facilities in the event of an emergency, Internal Audit recommends development of an annual review process and "all hazards" risk assessment for City facilities (for those that have changed). Without a current evaluation of Citywide facilities for hazards, alternate facilities may be incapable of supporting COOP relocations.</p> <p>The assessment should include but not be limited to:</p> <ul style="list-style-type: none"> • Identification of all hazards that may affect the facility; • A vulnerability assessment that determines the effects of identified hazards on the facility; • A cost-benefit analysis of implementing risk mitigation, prevention, or control measures; and • A formal management analysis of acceptable risk. 	X	<p>City Manager: The City Emergency Manager has initiated the process of creating a database of city owned/leased property.</p> <p>City Auditor and Clerk: Management concurs an annual review process should be implemented and the three Charter Officials should meet and mutually agree to designate and assign authority to a single, unified body, group or individual to perform an "all hazards" risk assessment and subsequently conduct annual reviews. Led by the Emergency Manager, a comprehensive "all hazards" risk assessment should be completed which takes into account the mobilization of all departments and their facility requirements. The "all hazards" risk assessment should be updated annually incorporating any requirements which may have changed since the last annual review. The "all hazards" risk assessment should include the identification of all hazards, a vulnerability assessment, a cost-benefit analysis, and a management assessment of acceptable risk.</p> <p>City Attorney: Will defer to Emergency Manager regarding conduct of all risks assessments for City facilities. The City Attorney's Office is not located in a City facility.</p>	<p>12/31/2014</p> <p>10/31/2014</p> <p>N/A</p>
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AUDIT OBSERVATIONS AND RECOMMENDATIONS

6	Physical Access to SPD Building	Med.	<p>Physical access to the Sarasota Police Department building was not updated timely in instances tested by Internal Audit.</p> <p>Access to the SPD building is granted by MIS by issuing devices which allow access to specific areas of the SPD building.</p> <p>1. Two former employees (City employees) identified on a report by MIS (3/10/14) had active entry access to the SPD building and the EOC located on the 4th floor and access was not terminated upon their departure from City employment.</p> <p>During the audit, this access was removed after Internal Audit notified MIS.</p>	<p>In order to assist in securing facilities before and during an emergency, Internal Audit recommends Human Resources coordinate with MIS to ensure City employees who leave or terminate City employment surrender any MIS issued access devices and notify MIS so access rights to the SPD building can be terminated.</p> <p>1. We recommend Human Resources modify the existing "Termination Checklist" to include a requirement for all City employees to surrender all MIS issued devices to Human Resources.</p> <p>Internal Audit also recommends the City Manager and City Auditor and Clerk secure devices from MIS for their CRT members to be able to access alternate facility locations within the SPD Building.</p>	X	<p>Sarasota Police Department: 1. Work with City HR to determine if other City Departments have "Separation of Employment" checklists. If so, require all Departments to create a check off box to surrender MIS issued access devices. The SPD Terminal Coordinator should then be contacted to de-activate the access cards. 2. Have Terminal Agency Coordinator work with the City Manager's Office and City Auditor and Clerk to assign their CRT members access cards and/or codes to gain access to alternate facility locations within the SPD Building.</p> <p>Human Resources: Human Resources has a termination process in place for notifying the City's IT to terminate access to systems and eliminate email address and others technology rights, including door fob access rights. The termination checklist is a Citywide checklist but does not appear to have a notification to the Police departments MIS unit regarding access rights for City employees that are not located within the Police department. The Coordinator, Terminal Agency position within the Police department has responsibility for assigning access rights and door fobs for City employees that are not located within the Police building. This position along with the Emergency Coordinator within the HR department worked together to assign access rights for the EOC located on the 4th floor of the Police building and to distribute door fobs to all EOC assigned personnel beginning in 2012. The process of notification to the Coordinator, Terminal Agency of employees that are no longer with the City was not documented on the Termination Checklist. Currently a monthly report is being generated by the Coordinator and sent to HR to review for terminated employees. The termination checklist/process is currently being modified to include HR receiving all fobs, ID's and other access items in order to notify the involved departments. For departments that have COOP alternative sight (sic) relocation to the EOC, door fobs can be distributed and access rights limited to that area through the Coordinator, Terminal Agency.</p>	<p>9/1/2014</p> <p>8/1/2014</p>
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Exhibit A – Internal Audit Recommendation Priorities

Internal Audit utilizes the following classification scheme applicable to internal audit recommendations and the appropriate corrective actions:

Priority Level ¹	Description	Implementation Action ³
High	Essential City of Sarasota (“City”) operations and/or services could be significantly disrupted or not delivered which could result in significant negative impact to the City’s public health and safety, ability to recover vital City records and/or databases and/or serious financial or legal ramifications to the City and/or its citizens. ²	Within 30 days
Medium	Potential for incurring significant delays in delivery of essential City operations/services, significant delays in billing and/or collections for City delivered goods/services, significant delays in recovery or reconstruction of City operations and/or services.	Within 60 days
Low	City operations, services or administrative process needs improvement.	60 days to 6 months

¹ The City Auditor and Clerk is responsible for assigning internal audit recommendation priority level categories. A recommendation that clearly fits the description for more than one priority level will be assigned the higher priority.

Audit Ratings listed below are based on the auditor’s assessment of whether the audit objectives were met.

Red – A red control rating denotes significant business or operational risk or exposure to the City that requires immediate attention and remediation efforts.

Yellow – A yellow control rating denotes opportunities for improvement exist relating to the controls reviewed.

Green – A green control rating denotes controls reviewed at the time of the audit indicated a satisfactory or acceptable state of control, where risk is minimized and appropriately managed.

² For an audit recommendation to be considered related to a significant financial loss, it will usually be necessary for the actual loss of \$25,000 or more to be involved, or for a potential loss (including unrealized revenue increases) of \$50,000 to be involved. Equivalent non-financial losses would include, but not be limited to, omission or commission of acts on behalf of the City of Sarasota (the “City”) which would be likely to expose the City to adverse criticism in the eyes of its citizens.

³ The implementation time frame indicated for each priority is intended as a guideline for establishing target dates. Determining proposed action dates is the responsibility of the Charter Official(s) over the area(s) or function(s) audited.

Exhibit B - City of Sarasota – Charter Officials’ and City Departments’ COOP Approval

This exhibit includes original Charter Officials’ and City Departments’ COOP approvals and those updated.

COOPs initially presented to Internal Audit lacked evidence of Approval by Administrator (Charter Official or Department Head) (except City Auditor & Clerk and Information Technology)

Department	Date referenced in COOP document	Administrator Approval in original COOP document received by Internal Audit	Updated Admin. Approval Received by Internal Audit
City Attorney	N/A - No COOP	N/A - No COOP	N/A - No COOP
City Auditor & Clerk	Date Approved	Yes	N/A
Information Technology	Date Approved	Yes	N/A
City Manager	Month & Year	Not Documented	Yes ¹
Financial Administration	Month & Year	Not Documented	Yes ¹
Human Resources	Month & Year	Not Documented	Yes ¹
Neighborhood Development and Services	Month & Year	Not Documented	Yes ¹
Parking Operations	N/A - No COOP	N/A - No COOP	N/A - No COOP
Public Works	Year Only	Not Documented	Yes ¹
Sarasota Police Department	Month & Year	Not Documented	Yes ¹
Utilities	Year Only	Not Documented	Yes ¹
Van Wezel Performance Hall	Date Approved	Not Documented	Yes ¹

¹Proper approval received by Internal Audit during the audit

Exhibit C - City of Sarasota - COOP Facilities Evacuation Plans

This exhibit includes information on Charter Officials' and City Departments' Facilities Evacuation Plan, Maps, Employee Checklist, Drills.

Department	Building Location	Evacuation Plan	Evacuation Maps	Employee Checklist	Evacuation Drills
City Attorney	City Hall	No COOP	Building	No COOP	No
City Auditor & Clerk	City Hall	Yes	Building/Plan	CAC Checklist	No
Information Technology	City Hall (2nd Floor)	Yes	Building/Plan	IT Checklist	No
Central Records	1761 12th Street, Bldg. D	No	Building	CAC Checklist	No
SRQ Studio	City Hall Annex (1st Floor)	No	Building	CAC Checklist	No
City Manager	City Hall	Yes	Building	Incomplete ⁴	No
City Commission Office	City Hall	Yes	Building	Incomplete ⁴	No
Urban Design Studio	Federal Building	HR Plan	Building	HR Checklist ⁶	Yes
Financial Administration	City Hall	Yes	Building	Yes	No
Purchasing	City Hall (2nd Floor)	FA Plan	Building	Yes	No
Neighborhood Development and Services (NDS)	City Hall Annex (2 & 3 Floors)	Yes	Building	Incomplete ⁷	No
OHCD	Federal Building	HR Plan	Building	HR Checklist ⁶	Yes
NDO	1782 Dr. Martin Luther King, Jr. Way	Unknown	Unknown	Incomplete ⁷	
Human Resources	Federal Building	Yes	Building	HR Checklist ⁶	Yes
Health Clinic	237 Payne Parkway	Unknown ³	Unknown ³	Unknown ³	Unknown ³
Parking Operations	City Hall	No COOP	Building	No COOP	No
Public Works	1761 12th Street	Yes	Building	No	No ¹
RL Taylor	1845 34th Street	Unknown	Unknown	Unknown	Unknown
City Auditorium	801 N. Tamiami Trail	Unknown	Unknown	Unknown	Unknown
Bobby Jones	1000 Circus Blvd.	Unknown	Unknown	Unknown	Unknown
Public Utilities	1750 12th Street	Yes	Building	No ⁵	No
Sarasota Police Department	2099 Adams Lane	Yes	Building	Incomplete	No
Van Wezel Performing Arts Hall	777 N. Tamiami Trail	Yes	Building	No	No ²

- 1 – Public Works had to evacuate their administration building at 1761 12th St. on two occasions in the last three (3) months (not drills according to the Public Works Director)
- 2 – VWPAAH practices their evacuation plan for the Van Wezel Performing Arts Hall annually
- 3 – During the audit, the HR Director stated the City’s Health Clinic is managed by CareHere, which employs staff, and is also responsible for any building evacuation plans, maps, checklists, drills.
- 4 – During the audit, the City Manager’s Checklist was developed. It includes the City Manager’s and City Commission’s Office staff.
- 5 – During the audit, the Utilities Reliabilities Engineer developed the Utilities checklists. It includes Utilities buildings and personnel.
- 6 – During the audit, the HR Director developed HR checklists including OHCD and Urban Design Studio employees as well as all other occupants of the Federal Building.
- 7 – During the audit, the NDS Director developed NDS checklists for Office of Housing & Community Development (OHCD), Neighborhood Development Office (NDO – North Sarasota) and the NDS offices in the City Hall Annex.

Exhibit D - City of Sarasota - COOP Alternate Facilities

This exhibit includes original COOP Alternate Facilities and those updated during the audit.

City of Sarasota - COOP Alternate Facilities

Department	Original		Updated	
	Primary	Secondary	Primary	Secondary
City Attorney	None/No COOP	None/No COOP	None/No COOP	None/No COOP
City Auditor & Clerk	SRQ Studio	Federal Bldg	No Change	No Change
Facility Manager	Mgr., Facilities	Mgr., Facilities		
Alt. Facility Manager	Mgr., Public Broadcasting	Director, HR		
IT - Alpha (part of CAC)	SPD Data Ctr	IT Teams will combine with another team in the event that their primary site is unavailable.	No Change	No Change
Facility Manager	GIS Analyst			
Alt. Facility Manager				
IT - Bravo (part of CAC)	Federal Bldg		No Change	No Change
Facility Manager	Mgr., Facilities			
Alt. Facility Manager	GIS Analyst			
IT - Charlie (part of CAC)	City Hall Annex		No Change	No Change
Facility Manager	Mgr., Facilities			
Alt. Facility Manager	GIS Analyst			
IT - Delta (part of CAC)	PW Admin Bldg		No Change	No Change
Facility Manager	Mgr., Facilities			
Alt. Facility Manager	GIS Analyst			
City Manager	SPD EOC	Federal Bldg	SPD EOC	RL Taylor Ctr
Facility Manager	Cpt. BSSA (2)	Mgr., Facilities	Cpt. BSSA (2)	Mgr., R.L. Taylor
Alt. Facility Manager	None	Director, HR		
Financial Admin.	SPD EOC	Federal Bldg	SPD EOC	RL Taylor Ctr
Facility Manager	Cpt. BSSA (2)	Mgr., Facilities	Cpt. BSSA (2)	Mgr., R.L. Taylor
Alt. Facility Manager		Director, HR	None	None
Human Resources	Van Wezel	IT Training Room	RL Taylor Ctr	Van Wezel
Facility Manager	Supervisor, Facilities Maint. VVPH	Director, IT	Mgr., R.L. Taylor	Supervisor, Facilities Maint. VVPH
Alt. Facility Manager	None	None	Supervisor, Recreation Facilities, R. L. Taylor	None
NDS	Federal Bldg	None	RL Taylor Ctr	Federal Bldg
Facility Manager	Mgr., Facilities	None	Mgr., R.L. Taylor	Mgr., Facilities
Alt. Facility Manager	Director, HR	None	None	None
NDS - OHCD	City Hall Annex	None	RL Taylor Ctr	City Hall Annex - NDS
Facility Manager	Mgr., Facilities	None	Mgr., R.L. Taylor	Mgr., Facilities
Alt. Facility Manager	Director, NDS	None	None	None
NDS - NDO	City Hall Annex	None	RL Taylor Ctr	City Hall Annex - NDS
Facility Manager	Mgr., Facilities	None	Mgr., R.L. Taylor	Mgr., Facilities
Alt. Facility Manager	Director, NDS	None	None	None

City of Sarasota - COOP Alternate Facilities

Department	Original		Updated	
	Primary	Secondary	Primary	Secondary
Parking Operations	None/No COOP	None/No COOP	None/No COOP	None/No COOP
Public Works (Admin)	City Hall Annex	Bobby Jones GC	RL Taylor Ctr	Bobby Jones GC
Facility Manager	Mgr., Facilities	Mgr., Facilities	Mgr., R.L. Taylor	Mgr. BJGC
Alt. Facility Manager	None	Mgr. BJGC	None	None
PW (Call Center)	None	None	SPD EOC	None
Facility Manager	None	None	Cpt. BSSA (2)	None
Alt. Facility Manager	None	None	None	None
SPD	Sarasota Mem.	(1)	Sarasota Mem.	(1)
Facility Manager	SMH Facility Mgr.	Supervisor Quartermaster Maintenance	SMH Facility Mgr.	Supervisor Quartermaster Maintenance
Alt. Facility Manager	Cpt. BSSA (2)	Gold Coast Eagle Distributing Operations Mgr.	Cpt. BSSA (2)	Gold Coast Eagle Distributing Operations Mgr.
Utilities (Admin)	RL Taylor Ctr	City Hall Annex	RL Taylor Ctr	PW Training Room
Facility Manager	Mgr., R.L. Taylor	Mgr., Facilities	Mgr., R.L. Taylor	Director, Public Works
Alt. Facility Manager	None	None	None	None
Utilities Call Center	SPD EOC	None	SPD EOC	None
Facility Manager	Cpt. BSSA (2)	None	Cpt. BSSA (2)	None
Alt. Facility Manager	None	None	None	None
Utilities Billing	PW Admin Bldg	None	Utilities Admin Bldg	None
Facility Manager	Mgr., Facilities	None	Mgr., Facilities	None
Alt. Facility Manager	Director, Public Works	None	None	None
Van Wezel Perf. Hall	Federal Bldg	Public Works (TBD)	RL Taylor Ctr	Federal Bldg
Facility Manager	Former Director, General Services	Former Director, Public Works	Mgr., R.L. Taylor	Mgr., Facilities
Alt. Facility Manager	HR Director	None	None	None

Note: SPD's Updated Alternate Facilities are the following and Alternate Facilities Managers are noted:

- (1) Substations & Gold Coast Fac. A - Gillespie Park, Fac. B - Rosemary District, Fac. C - Martin Luther King, Jr.
- (2) BSSA Fac. D. - Gold Coast Eagle Distributing
Bureau of Support Services & Administration