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July 1, 2011

Ms. Sandra Sherwood, Superintendent  
Members of the Board of Education  
Dryden Central School District  
118 Freeville Road  
Dryden, NY 13053

Report Number: 2011M-114

Dear Superintendent Sherwood and Members of the Board of Education:

One of the Office of the State Comptroller's primary objectives is to identify areas where local government officials can improve their operations and provide guidance and services that will assist them in making those improvements. Our goals are to develop and promote short-term and long-term strategies to enable and encourage local government officials to reduce costs, improve service delivery, and to account for and protect their entity's assets.

In accordance with these goals, we conducted an audit of information technology controls at the Dryden Central School District (District). The objective of our audit was to determine, for the period July 1, 2009 to February 28, 2011, whether the District's controls prevent improper access to its information technology systems and data and provide for appropriate monitoring of network activities.

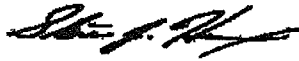
The vulnerabilities we identified in our audit are not discussed in this report due to the sensitivity of this information. Rather, we have communicated our findings separately to District officials so they could take corrective action. We discussed these findings with District officials and have considered their comments in preparing this report. The District's response is attached to this report in Appendix A. District officials generally agreed with our findings and recommendations and indicated they planned to initiate corrective action.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law, and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our

office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven J. Hancox".

Steven J. Hancox  
Deputy Comptroller  
Division of Local Government  
and School Accountability