

Please list and describe any ongoing **investigations**, audits, or reports on your agency or any employee of your agency, or any investigations, studies, audits, or reports on your agency or any employee of your agency that were completed during FY 2013 or FY 2014, to date.

Investigations

District of Columbia Office of the Inspector General

In 2013, DC Water received a complaint from the DC OIG concerning the alleged inappropriate demotion of an employee. DC Water is investigating the allegation.

In 2013, DC Water investigated an allegation of the alleged misappropriation. DC Water referred the matter to the DC OIG. DC Water is awaiting the results of the DC OIG investigation.

DC Water Department of Security

For FY 2013 and FY 2014 to date, the Department of Security managed fifty-five (55) investigations.

Office of Labor Relations and Compliance Branch

The Office of Labor Relations and Compliance Branch conducted eight personnel investigations. One investigation is ongoing and four allegations were substantiated with appropriate remediation taken by DC Water. Two allegations were not substantiated and one allegation was sustained.

Audits

FY2013 External Audit Conducted by DC Water's External Auditor, KPMG.

External audit covered DC Water's financial statements. The audit was completed and an unmodified opinion was expressed with respect to DC Water's financial statements.

FY2013 KPMG A-133 Audit (Audit of Grants)

External audit of grants is well underway with expected opinion date of February 21st. An unmodified opinion is expected with respect to grants at this date.

DC Water's OGC Compliance Officer Internal Audits

DC Water's Compliance Officer conducts periodic reviews of each department's compliance requirements. Compliance requirements for each department are listed under OGC's Compliance Review Notification System (CRNS).

Audits completed during FY 2013:

Department of Engineering and Technical Services (DETS)

In CRNS, DETS currently has ten compliance requirements. Review of all items indicated no compliance issues or violations. Required reports were found submitted in a timely manner. No additional compliance items were identified during this review.

Department of Finance & Budget

In CRNS, Finance & Budget department currently has four compliance requirements. Review of all requirements indicated no compliance issues or violations. Required reports were found submitted in a timely manner. No additional compliance requirements were identified during this review.

Fleet Department

In CRNS, Fleet currently has one compliance requirement. Review of documents and interviews indicated no compliance issues or violations. Required report was found submitted in a timely manner. No additional compliance requirements were identified during this review.

Department of Occupational Safety and Health (DOSH)

In CRNS, DOSH currently have five compliance requirements. Review of all requirements indicated no compliance issues or violations. Required reports were found submitted in a timely manner.

Five additional compliance items were identified that are not currently tracked via CRNS. These requirements are related to compliance with Under Ground Storage Tank (UST) program and AED compliance program. The requirements were discussed with DOSH representatives. Compliance verification of these requirements was conducted and noted to be in compliance. Upon DOSH agreement, the new compliance requirements will be added to the CRNS for tracking purposes.

External Affairs Department

In CRNS, External Affairs department has seven compliance reporting requirements. Review of all requirements indicated no compliance issues or violations. Two requirements were re-assigned to another individual and corrections were made in the CRNS. Required reports were found submitted in a timely manner. No additional compliance requirements were identified during this review.

Department of Water Services

In CRNS, Department of Water Services (DWS) has fourteen compliance requirements.

During review, one area of concern was identified. The area of concern was related to preparation of Spill Prevention, Control, and Countermeasures (SPCC) plan for the Anacostia Pumping Station. This concern was discussed with the facility management staff and is being addressed.

During review, several potential routine compliance requirements were identified that can be tracked via CRNS. A list of the compliance requirements was prepared and relayed to the management staff for their inclusion into CRNS. Upon approval, these requirements will be added to the CRNS.

Audits completed during FY 2014:

Department of Risk Management

In CRNS, Risk Management department has three compliance reporting requirements. Review of all requirements indicated no compliance issues or violations. Required reports were found submitted in a timely manner. No additional compliance requirements were identified during this review.

Department of Human Capital Management

In CRNS, Human Capital Management (HCM) department has one compliance reporting requirement. Review of this requirement indicated no compliance issues or violations. Required reports were found submitted in a timely manner. No additional compliance requirements were identified during this review.

Department of Long Term Control Plan

In CRNS, Long Term Control Plan (LTC) department has fifty three compliance requirements. However, only two have periodic reporting requirements. Review of all items indicated no compliance issues or violations. Required reports were found submitted in a timely manner. No additional compliance requirements were identified during this review.

On-Going Compliance Audits:

Department of Wastewater Treatment

Reports

District of Columbia Office of the Inspector General

OIG No. 13-1-14LA - *District of Columbia Water and Sewer Authority Financial Statements and Independent Auditors' Report For the Years Ended September 30, 2012, and 2011.* On March

12, 2013, DCOIG transmitted this financial audit report to Mayor Gray and Chairman Phil Mendelson, prepared by Bazilio Cobb, Associates.

Mayor's Task Force Report On The Prevention Of Flooding In The Bloomingdale Area

This report was published in December 2012. The report identifies the causes of surface flooding and sewer backups that occurred in Bloomingdale and LeDroit Park during July and September 2012, provides recommendations on short, medium, and long term mitigation measures, including the methodology which led to those recommendations, and summarizes these issues within a regulatory, economic, and social context.

U.S. EPA Region III and DDOE FY 2013 Blue Plains NPDES Inspection

In July 2013, the District of Columbia's Department of the Environment (DDOE) completed the annual NPDES Compliance Inspections of Wastewater Treatment (Blue Plains) and Combined Sewer Systems (CSOs) Operations and Maintenance. The report on the inspections has not been received yet. The primary purpose of the annual compliance inspection is to determine the accuracy and reliability of the Authority's self-monitoring and reporting programs that are in accordance with the requirements included in NPDES permit number DC0021199. No concerns or issues were observed.

Investigations

Internal Audit Investigations Resulting From Fraud, Waste and Abuse Hotline Allegations:

In FY2013, Internal Audit investigated a total of 10 allegations that were received through DC Water's Fraud, Waste and Abuse Hotline. These investigations included:

- Internal Audit investigated three allegations of employee drug and/or alcohol use. Each of the three allegations was closed due to a lack of sufficient evidence.
- Internal Audit investigated one allegation of an HCM policy violation regarding inappropriate comments made by an employee. The allegation was determined to be founded and corrective action was taken.
- Internal Audit investigated one allegation of a violation of DC Water's overtime policy. The allegation was determined to be partially founded due to a misapplication of policy, and corrective action was taken.
- Internal Audit investigated one allegation of inaccurate customer billing. The allegation was determined to be founded and corrective action was taken.
- Internal Audit investigated one allegation of theft of services. The allegation was determined to be founded and corrective action was taken.

- Internal Audit investigated one allegation of inaccurate PTO records. The allegation was determined to be founded and corrective action was taken.
- Internal Audit investigated one allegation of theft of company assets. The allegation was closed due to a lack of sufficient evidence.
- Internal Audit investigated one allegation of conflict of interest. The allegation was determined to be founded and corrective action was taken.

In FY2014, to date, Internal Audit has investigated a total of 3 allegations that were received through DC Water's Fraud, Waste and Abuse Hotline. These investigations included:

- Internal Audit investigated one allegation of conflict of interest. The allegation was determined to be unfounded and the investigation was closed.
- Internal Audit is investigating one allegation of misuse of company assets. The investigation is open and ongoing.
- Internal Audit is investigating one allegation of gambling and coercion of other employees. The investigation is open and ongoing.

Audits

Completed Internal Audits

The following internal audits were completed for FY2013:

Regulatory Compliance: Issued February 13, 2013

Our overall audit objective was to assess DC Water's ability to effectively meet the necessary reporting requirements and deadlines, and to communicate relevant regulatory changes to the applicable parties. Specific goals included:

- Assess whether the Office of the General Counsel has the ability to identify and collect legal and regulatory compliance requirements for the entire organization on an ongoing basis;
- Determine whether a process is in place to accurately capture legal and regulatory compliance requirements in the organization's tracking system;
- Determine whether adequate internal controls have been implemented to assure adherence to regulatory reporting requirements and guidelines;
- Evaluate the integrity of the data used to complete the reports and filings submitted to regulatory bodies;
- Assess whether regulatory reports and filings are properly reviewed and approved prior to their submission;

- Determine whether regulatory reports and filings are submitted timely on a consistent basis;
- Identify whether support is retained relative to the integrity of the data and reports submitted to regulatory bodies; and,
- System access to the tracking system is properly assigned.

Remote Cashiering: Issued February 14, 2013

Our overall audit objectives included identifying and evaluating the processes and procedures around the acceptance, processing and depositing of customer payments, as well as performing detailed testing to assess the effectiveness of the existing controls. In addition, the physical security of the business office and the customer payments while on-site were evaluated to assure their completeness and appropriateness. Specific audit objectives focused on:

- Assessing whether business office roles and responsibilities are adequately segregated;
- Validating that payments are completely and accurately applied to customer accounts on a consistent basis;
- Verifying that payments are independently reconciled to billing system records to assure that all payments are properly received and accurately recorded to customer accounts;
- Determining whether all deposits are accurately prepared, properly safeguarded, and deposited timely;
- Evaluating whether the levels of information systems access granted to business office personnel with cash-handling responsibilities are appropriate and that they are restricted from issuing credit, transferring balances, etc without appropriate reviews and approvals;
- Evaluating access to the business office - including the lobby, cashier area and back office space;
- Assessing the appropriateness of the security cameras located at the business office, as well as the storage of the recordings from the cameras;
- Evaluating the level of security provided by the business office safe, along with controls designed to limit access to the safe; and,
- Determining whether business office drop boxes are properly secured to protect customer payments until they are collected and applied to customer accounts.

Chemicals Purchasing: Issued February 20, 2013

Our overall audit objectives included an evaluation of the accuracy and propriety of costs incurred relative to the procuring of various chemical used in the treatment process, along with an assessment of compliance with applicable laws and regulations. Specific audit procedures performed are as follows:

- To ensure that chemical activities are in compliance with DC Water policies and procedures, as well as applicable laws and regulations;
- To determine the accuracy and propriety of costs incurred relative to the procuring of various chemicals used in the treatment process;
- To ensure that proper controls exist to monitor and secure the chemical inventory;
- To ensure chemical purchasing activities are operating effectively; and,

- To ensure that personnel handling chemicals are adequately trained and hold the appropriate certification (if applicable).

Investments and Cash Management: Issued April 15, 2013

Our audit objectives included assessing the controls relative to the management of investments in compliance with the Board approved investment policy, as well as management's ongoing evaluation and approval of investment opportunities, activities and outcomes. In addition, Internal Audit also reviewed the controls regarding DC Water bank accounts, including access to the accounts and the process to monitor cash flows. Internal Audit's review included an evaluation of the processes related to transferring cash, writing checks, and initiating and releasing electronic payments to ensure the activities are adequately segregated. Specific audit objectives focused on:

- Verifying compliance with the Board of Director's approved investment policy;
- Assessing management's processes related to the evaluation and selection of investment opportunities, activities and outcomes;
- Assuring that all investment activities are accurately recorded and presented on the DC Water financial statements;
- Assessing the controls regarding DC Water bank accounts, including access to the accounts and the reconciliation of bank statements to general ledger balances;
- Identifying the processes to monitor and forecast cash flows; and,
- Evaluating whether the abilities to transfer cash, write checks, and to initiate and release electronic payments are adequately segregated.

Purchasing Card Operations: Issued April 16, 2013

Our overall audit objectives included an evaluation to ensure the policies, procedures, and practices in place were comprehensive; to ensure that the P-card activities were in compliance with DC Water policies and procedures; and to ensure there are appropriate tools to monitor P-card activity efficiently and effectively. Specific audit procedures were performed:

- To assess internal controls established to ensure P-cards are issued only following proper authorization;
- To assess internal controls established to ensure compliance with current P-card policy and procedures;
- To assess internal controls established to ensure timely and efficient P-card termination; and,
- To ensure P-card activities are operating effectively, that management effectively tracks and monitors the P-card process, and that previous audit findings had been remediated.

Fleet Management: Issued April 17, 2013

Our overall audit objective was to assess DC Water's ability to effectively manage and maintain the organization's fleet of vehicles and the drivers who operate them. Specific audit objectives included:

- Evaluating the processes and controls regarding the acquisition and disposal of DC Water fleet vehicles;
- Assessing the appropriateness of management's oversight of the maintenance and repair contractor;
- Evaluating the current process to monitor and record fleet vehicle maintenance and repair costs and frequency, and management's utilization of these costs in the consideration of vehicle repair versus disposal decisions;
- Assessing the availability of fuel reporting, as well as management's ability to use available reports to monitor and control fuel consumption and costs;
- Reviewing the processes and procedures in place to assure that all drivers are properly licensed and qualified to operate DC Water fleet vehicles; and,
- Determining whether controls are adequate to effectively safeguard fleet vehicles.

Sewer Services – Emergency Maintenance: Issued June 18, 2013

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities of Sewer Emergency Maintenance and to ensure compliance with applicable laws and regulations. Specific audit objectives included:

- Ensuring that sewer emergency maintenance activities are in compliance with internal policies and procedures, as well as applicable laws and regulations;
- Determining the efficiency and effectiveness of the system capabilities surrounding sewer emergency maintenance work orders;
- Ensuring sewer emergency maintenance activities are operating effectively and that personnel are adequately trained; and,
- Ensuring that proper controls exist to monitor the sewer emergency maintenance inventory and to track the performance of equipment.

IT – Network Access and Security: Issued July 8, 2013

Our overall audit objectives included an evaluation of whether the network environment, as well as related management processes, promoted a secure environment that maintains the confidentiality, integrity, and availability of systems and data. We identified the existing practices and tested the effectiveness of DC Water's network access and external security functions. Included was the assessment of internal network security control procedures, as well as external facing security procedures to protect the network from sources which may not be trusted. Specific audit objectives focused on:

- Determining whether access management policies and procedures were adequate to address the risk of unauthorized access and were updated appropriately, including inclusion of:

- Strong password configuration requirements;
- Processes for granting and adding user access rights;
- Access disablement procedures;
- Restriction of powerful access rights (security/system administration);
- Usage and security of generic, shared, and/or system IDs;
- Periodic access review procedures; and
- Procedures in place to log network access activity.
- ❑ Determining whether current network password configurations met industry standards.
- ❑ Identifying a sample of new accounts and validating appropriate evidence of authorization for user access rights prior to account enablement.
- ❑ Evaluating network account disablement controls and determining whether terminated employees' and contractors' access rights are removed in a timely manner.
- ❑ Determining whether access to generic, shared, and system accounts on the network is appropriately restricted.
- ❑ Determining whether users with security administration access rights are limited and have a valid business need for such access rights.
- ❑ Evaluating periodic network access review procedures used to validate authorization of user accounts.
- ❑ Determining whether various system activities and security violations are being logged.
- ❑ Evaluating firewall operations, including:
 - Location of firewalls at external access points;
 - Configuration of firewalls to deny all by default, with exclusions configured for authorized sources;
 - Logging of firewall activity for investigative purposes, when necessary;
 - Procedures in place to control firewall configurations; and
 - Testing of firewall configurations.
- ❑ Evaluating the use of intrusion detection sensors (IDS), including:
 - Location of IDS systems on the network;
 - Monitoring of network events; and
 - Reviews of network event activity.
- ❑ Evaluating remote access procedures.
- ❑ Determining whether virus protection software is used and virus definitions are updated appropriately.
- ❑ Evaluating the usage of encryption software on the network.
- ❑ Evaluating security assessment audits and related response plans.
- ❑ Determining whether access to change network system configurations is appropriately restricted.
- ❑ Evaluating procedures to validate security baselines are adhered to on network systems.

Engineering Project Prioritization: Issued August 16, 2013

Our overall audit objective was to assess the effectiveness and efficiency of the process to evaluate and prioritize Engineering projects and to ensure compliance with any applicable laws, regulations and internal policies. Specific audit objectives included:

- To understand the specific roles and responsibilities of DC Water employees and contractors in the project approval and prioritization process;
- To assess the overall effectiveness and efficiency of the process to evaluate, select and prioritize Engineering projects;
- To evaluate the criteria used in the evaluation, selection and prioritization of Engineering projects;
- To evaluate compliance with any applicable laws and regulations regarding the projects being evaluated;
- To determine the effectiveness of the project lifecycle methodology used for project approval and prioritization (submission, evaluation, selection, approval processes); and,
- To determine the appropriateness of the management activities performed by the High Priority team.

Process Control System: Issued September 4, 2013

Our overall audit objectives included an evaluation of the effectiveness and efficiency of the activities and system infrastructure of PCS. Specific audit objectives included:

- To ensure that PCS activities are in compliance with DC Water policies and procedures, as well as applicable laws and regulations;
- To determine if the utilization of the system is achieving the projected cost-savings;
- To assess the effectiveness and efficiency of PCS capabilities for monitoring plant activities, including Management reporting and decision making; and,
- To evaluate the adequacy and security of the system's control environment and infrastructure to ensure that the system information is accurate and complete.

Telecommunications Review: Issued October 14, 2013

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities around DC Water's telecommunications services. Specific audit objectives included:

- Ensure that telecommunications usage is effectively monitored and that potential misuse is identified and restricted;
- Assess the current vendor invoice review and approval process and assure that responsibilities are adequately segregated;
- Evaluate the current usage billing review and approval process and assure that responsibilities are adequately segregated;
- Verify that telecommunications assets are properly safeguarded, and
- Ensure that DC Water maintains adequate policies and procedures and standard operating procedures around telecommunications operations.

IT – System Development Life Cycle and System Change Management: Issued October 21, 2013

Our overall audit objectives were to evaluate and test the effectiveness of controls relative to change management for DC Water's critical systems and to determine whether a documented Systems Development Life Cycle process/methodology is in place and operating effectively for new system implementations. Specific goals included determining if:

- Documented change management policies/procedures are in place and adequate to address the risks associated with managing routine and emergency changes to DC Water critical systems;
- Change Request Forms are used to formally document all requests and required approvals for changes to DC Water critical systems;
- System changes, as required by policies and procedures, are tested in a separate environment to a level appropriate for the risk of the change;
- Test plans, test scripts, and test results, as required, are reviewed and approved by Management and/or the Business Owner prior to the system change being moved to production;
- Appropriate segregation of duties has been considered; access to production software directories and the ability to move system changes to the production environment are restricted to only authorized, non-development IT individuals;
- System change requests are appropriately tracked and prioritized; completed system changes are verified to ensure each change moved to production meets all necessary business requirements as requested;
- A control process exists for periodically reviewing completed routine and emergency system changes to confirm compliance with change control policies and procedures, and identify any unauthorized changes to DC Water critical systems; and,
- All new system implementations during the audit period followed a formally documented and approved SDLC methodology.

Water Services – Distribution Maintenance Branch: Issued October 28, 2013

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities of the Distribution Maintenance Branch. Specific audit objectives included:

- Ensuring that Distribution Maintenance activities are in compliance with internal policies and procedures, as well as applicable laws and regulations;
- Determining the efficiency and effectiveness of the system capabilities surrounding Distribution Maintenance work orders;
- Ensuring Distribution Maintenance activities are operating effectively and that personnel are adequately trained; and,
- Ensuring Distribution Maintenance operates in a cost-efficient manner.

Water Services – Distribution Control Branch: Issued November 8, 2013

The overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities of the Water Services - Distribution Control Branch as well as to ensure compliance with applicable laws and regulations. Specific audit objectives included:

- To ensure that the Water Services - Distribution Control Branch is in compliance with DC Water policies and procedures, as well as applicable laws and regulations;
- To ensure that proper controls exist to monitor Distribution Control Branch activities;
- To ensure that that Distribution Control Branch activities are operating effectively and efficiently, as well as to ensure that personnel are adequately trained;
- To ensure that the quality of work being performed is accurately tracked and monitored; and
- To ensure that proper safeguards exist around Distribution Control Branch assets.

On-Going Internal Audits

Internal Audit is currently working on the following internal audits for FY2014:

Legal Operations: Open – Pending issuance of audit report

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities around the OGC. Specific audit objectives included:

- Ensure that legal operations and activities associated with both internal and external counsel are effectively monitored, tracked and managed;
- Determine whether DC Water’s legal operations are in compliance with Local, State, Federal and agency-specific requirements;
- Evaluate the vendor selection and procurement process for external counsel and verify appropriate billing practices;
- Verify DC Water is properly safeguarding privileged information passed through the OGC; and,
- Ensure that DC Water maintains adequate standard operating procedures around legal operations.

Disposal of Assets: Open – Pending issuance of audit report

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities around the disposal of specific types of DC Water assets. Specific audit objectives included:

- Evaluate the effectiveness of the controls around the disposal of scrap materials or obsolete/unusable inventory;
- Determine whether proceeds from the disposal of scrap materials or obsolete/unusable inventory are adequately maximized and properly accounted for;
- Assess the processes in place to assure that materials purchases and issuances are designed to minimize the amount of subsequent scrap materials or obsolete/unusable inventory;

- Verify that scrap materials and obsolete/unusable inventory are properly safeguarded prior to disposal; and,
- Ensure that DC Water maintains adequate standard operating procedures around the disposal of scrap materials or obsolete/unusable inventory.

Clean Rivers Project Management: Open – Pending issuance of audit report

Our overall audit objectives included an evaluation of the activities performed by the Clean Rivers project management team. Specific audit objectives included:

- To assess the adequacy of the project management team's monitoring and tracking activities relating to the progress of the Clean Rivers project;
- To ensure the existence and effectiveness of communication between the project management team and the stakeholders and regulators;
- To evaluate the adequacy of the project management team's oversight of project budgets and funding;
- To assess the effectiveness and efficiency of the project management organization and related QA/QC and safety procedures; and,
- To ensure that the management of the Clean Rivers Project complies with DC Water processes and procedures, as well as applicable laws and regulations.

OSHA Safety Compliance: Open – Pending issuance of audit report

Our overall audit objective was to evaluate the effectiveness and efficiency of the operations and activities around DC Water's compliance with OSHA safety requirements. Specific audit objectives included:

- Evaluate the safety environment by comparing existing conditions with OSHA safety requirement checklists for a selection of DC Water buildings;
- Evaluate whether the selected DC Water building sites meet the safety requirements imposed by the Occupational Safety and Health Act of 1970 and other regulations; and,
- Identify areas of potential non-compliance and communicate them to management for investigation and remediation.

Employee Benefit Plans: Open

The objective of this review is to assess the overall effectiveness and efficiency of the processes surrounding the administration of employee benefit plans. Specific audit objectives include:

- Evaluate the procedures and controls around the employee benefits process at DC Water;
- Evaluate the communication regarding benefits available to employees, including types of benefit plans and the process of enrolling in a plan;
- Evaluate the benefits process in regard to compliance with applicable laws and regulations;
- Determine the impact of the Affordable Care Act with regard to the DC Water benefits; and,
- Review the relationship between DC Water and its benefits consultant to ensure conformity of benefit information.

Sewer Services – Construction and Repairs: Open

The objective of this review is to evaluate the overall effectiveness and efficiency of the Sewer Services - Construction and Repairs department. Specific audit objectives include:

- To ensure that Sewer Services - Construction and Repair activities are in compliance with corporate policies and procedures, as well as applicable laws and regulations;
- To ensure that proper controls exist to monitor the Sewer Services - Construction and Repair inventory and to track the performance of the equipment;
- To ensure that Sewer Services - Construction and Repair operates within budgetary constraints and that implemented initiatives to provide services are cost-effective and efficient;
- To ensure Sewer Services - Construction and Repair activities are operating effectively and that personnel are adequately trained; and,
- To ensure that the Sewer Services - Construction and Repair system effectively tracks and monitors construction and repair projects.

Outside Contractor Management: Open

The objective of this review is to assess the overall effectiveness and efficiency of the processes surrounding the management of outside contractors. Audit objectives will include the detailed review of selected vendor contracts, including:

- The contractor's adherence to the terms and conditions of the contract;
- Their successful delivery of all contracted service levels or deliverables; and,
- A review of the associated invoices and payments.

Business Continuity: Open

The objective of this review is to assess the overall effectiveness and efficiency of the Business Continuity program. Specific audit objectives include:

- To assess the adequacy and comprehensiveness of the Business Continuity Program (BCP);
- To evaluate DC Water's preparedness to maintain critical business operations after the occurrence of an incident;
- To determine appropriate measures have been developed to respond effectively and efficiently to an emergency;
- To ensure adequate recovery strategies are developed for essential business functions to restore operations to a normal state; and,
- To assess if the Disaster Recovery Plan (DRP) is adequate and evaluate whether IT Disaster Recovery Plan Audit findings have been remediated.