Title: Accounting Disaster Recovery Plan Policy

Effective Date: 1/17/2011

Authorized By: Library Board of Trustees

Date of Last Revision: 2/15/2023

Disaster Recovery

In the case of complete destruction of the equipment used to do the library accounting, the following equipment will need to be purchased.

> Desktop computer with appropriate speed and memory
> Necessary peripherals as determined by the Business Manager and/or Technology Specialist

Before the new equipment is installed it will be the responsibility of the Director to obtain the back-up device from AVC Corporation.

> AVC Corporation
> 238 S. Meridian, Suite 300
> Indianapolis, Indiana 46225
> Phone: 317-225-4615
> 1-866-847-4514

Backup Processing

Backups are processed by AVC Corporation and stored offsite according to their corporate procedures. Files are backed up daily.

Input Controls

It is the responsibility of the Business Manager, with the approval of the Director, to check any transactions entered into the computer. It will also be their responsibility to check all voucher and receipt listings to ensure there are no duplicates and that all checks are processed in a timely fashion.

Output Controls

It is the responsibility of the Business Manager, with the approval of the Director, to print all monthly reports and to ensure that they are distributed to the proper persons. These reports include the Financial Statement, Register of Claims, Disbursement Register, Receipt Register, Bank Report and all other funds. It is also their responsibility to print all month end reports and insure they are filed together with the copies of the vouchers and receipts. These reports will be stored appropriately for the State Board of Accounts audit. They will ensure that all computer data is backed up and kept until this same audit.

Interface Controls

Although the payroll and accounting software and separate programs are stored in different directories, the results of each payroll will be transferred into the accounting program. This is verified with the typing of an accounting voucher and receipt. It is the responsibility of the Business Manager, with the approval of the Director, to check this voucher and

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receipt for accuracy against the final payroll report printed by the payroll system. If there are any discrepancies, they must be noted and corrected prior to posting to the accounting system.

Segregation of Duties

It is the responsibility of the Business Manager to enter all vouchers and receipts and to insure their accuracy.

It is the responsibility of the Treasurer of the Huntington City-Township Public Library Board of Trustees to sign all the checks.

It is the responsibility of the Business Manager and Director to ensure that the bank statement is reconciled to the bank and fund balances in the accounting system.

All of this will be done before each Board meeting of each month. All of this is verified by the Huntington City-Township Public Library Board of Trustees.

Physical Security

The location of the computer has been checked to ensure security from water or moisture sources that may cause damage. It is library policy that beverages not be located with two (2) feet of the computer. The computer is plugged into a properly tested grounded outlet. No other high-energy consumption devices are located on the same circuit. Appropriate internet security measures will be taken at all times to reduce the risk of malicious attacks or other system compromise.

Password Security

The business office computer will require a two-stage password. This password will be held only by the Business Manager and the Technology Specialist. The password for accounting and payroll software will be held only by the Business Manager and can only be reset by AVC.

Change Control

The only person authorized to make changes to the accounting/payroll software is the software developer. The Director must approve these changes in writing.

Audit Trails

Audit trails will be printed at the end of the monthly session. These include a minimum of the Disbursement and Receipts Audit reports. YTD audit trails will be printed quarterly. These will include a complete listing of all vouchers and receipts.

Programming Documentation

The documentation for the payroll and accounting is stored 1.) offsite, 2.) in the library safe and 3.) on the hard drive. There is also help contained online with the software. There are monthly checklists that are duplicated following each month. There are also year-end checklists that are to be followed at year-end. Phone help may be obtained from AVC Corporation at 1-317-225-4615 or 1-866-847-4514. On site help can also be obtained from AVC Corporation.

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Operations Documentation
Documentation for starting the computer system and accessing the accounting and payroll software is stored 1) offsite, 2) in the library safe, and 3) on the hard drive. Monthly and yearly checklists are stored there also.

Responsibility

- **Director**
    - The Director is responsible for approving all aspects of the accounting and payroll systems and reconciling the bank and fund balances.
- **Business Manager**
    - Checking any transactions entered into the computer
    - Checking voucher and receipt listings
    - Printing all monthly reports and are distributed properly
    - Printing all month end reports and file together with copies of the vouchers and receipts
    - Keeping all reports until an audit
    - Checking the final payroll report for discrepancies
    - Entering all vouchers and receipts
    - Reconciling the bank and fund balances in the accounting system
- **Treasurer of the Huntington City-Township Public Library Board of Trustees**
    - The Treasurer is responsible for signing all the checks.
- **Huntington City-Township Public Library Board of Trustees**
    - The Board is responsible for reviewing and verifying all reports.

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INDIANA STATE BOARD OF ACCOUNTS

SOURCE CODE REQUIREMENTS FOR COMPUTER SYSTEMS

The enabling legislation for the State Board of Accounts is contained in IC 5-11-1. This legislation documents the State Board of Accounts responsibility and authority over the formulation, prescription and installation of systems of accounting and reporting. In addition, this legislation specially extends this responsibility and authority to electronic, automated or computerized systems of accounting.

In order to meet the responsibilities of this legislation, it may be necessary for the State Board of Accounts to examine the detailed processing of accounting information being performed by a computer program to insure accuracy and completeness. A review of the source code and data structure information is a necessary step in this determination of the integrity of computer processing of accounting information. During this audit procedure, the security code and any other proprietary information reviewed by the Field Examiner is considered confidential. Therefore, the vendor does not lose copyright, trade secret, or license-contract protections through public disclosure. In addition, this audit process does not result in access to the source code by a potential buyer and thus does not reduce the value of this asset to the vendor.

Therefore to enable the State Board of Accounts to meet its audit responsibilities, the following requirements have been included in the purchasing specification for accounting application computer systems.

Upon request for audit purposes or in the event AVC Corporation no longer provides maintenance service for the computer application system installed at the Huntington City-Township Public Library, AVC Corporation shall provide representatives of the State Board of Accounts with access to the computer source code for this application system.

Upon request for audit purposes, AVC Corporation shall provide the representatives of the State Board of Accounts with a document describing the operating system used, the language the source code is written in, the name of the compiler used and the structures of the data files including date file names, data file descriptions, field names and field description for the computer application system installed at Huntington City-Township Public Library.