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STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**

May 27, 1999

Ms. Bernadette Castro  
Commissioner  
NYS Office of Parks, Recreation and  
Historic Preservation  
Empire State Plaza, Building 1  
Albany, NY 12238

Re: Report 99-Y-24

Dear Ms. Castro:

To assist in your oversight of the New York State Office of Parks, Recreation and Historic Preservation's (Office) Year 2000 compliance progress, we reviewed selected steps being taken by the Office, as of April 27, 1999, to make the Financial Management System (FMS) and the Revenue Attendance Accounting System (RAAS) Year 2000 compliant. The FMS provides accounting, budgeting and vouchering functions and is also used to report and track women and minority contracts. The RAAS tracks revenues and attendance at approximately 180 State parks and historical sites. These systems have been designated "high priority" systems by the New York State Office for Technology (OFT), which is responsible for overseeing the State's Year 2000 readiness.

The steps we selected for review pertained to Year 2000 project planning and management, Year 2000 system testing, identification and correction of system data exchanges, and the establishment of contingency plans for continuing important business and service functions in the event of a Year 2000-related failure.

The objective of our review was to assess whether the Office appears to be taking the necessary steps to address Year 2000 problems related to FMS and RAAS. To complete our review, we interviewed Office personnel and reviewed Office documents. In addition, we obtained and analyzed the Office's response to a Year 2000 assessment questionnaire that we designed (see the attached Table). Unlike an audit, a review does not include testing or verification of information and records provided by the Office and does not include a review of internal controls. Therefore, we cannot conclude whether FMS or RAAS are or will be Year 2000 compliant in a timely manner.

The results of our review show that the Office is taking many of the steps necessary to address Year 2000 problems related to FMS and RAAS. For example:

- Efforts to correct FMS and RAAS are covered by a written Year 2000 project plan and schedule, and Office management monitors the efforts.
- All data exchanges with FMS and RAAS have been identified and appropriate correction of data exchanges have been made.
- Draft contingency plans have been prepared to conform with OFT guidelines.

However, we are concerned with the development status of FMS and RAAS as they currently are only in the design phase. A test plan has not yet been developed, and we were informed that testing of these systems is not scheduled until September 1999, with implementation of the systems to occur in October 1999. Since testing can consume considerable system development resources, we are concerned that with the test start date so close to the new millennium date, it may not afford the Office sufficient time to address unforeseen events. We encourage management to closely monitor the development and implementation of the new systems to ensure compliance with the scheduled completion dates.

Major contributors to this review were Brian Reilly, Jim Brunt, Deb Spaulding, Jerry Steigman, and Jorge Vázquez.

Your comments to this review are welcomed. We wish to express our appreciation to the management and staff of the Office of Parks, Recreation and Historic Preservation for the courtesies and cooperation extended to our auditors during this review, and hope that it is helpful to your Year 2000 monitoring and oversight responsibilities.

Very truly yours,

Frank J. Houston  
Audit Director

cc: Gail Berley  
Mary Skelly  
Gary Davis

**OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION  
FINANCIAL MANAGEMENT SYSTEM (FMS) AND  
REVENUE ATTENDANCE ACCOUNTING SYSTEM (RAAS)  
YEAR 2000 ASSESSMENT QUESTIONNAIRE**

**TABLE I**

A colored "traffic light" Legend is included in the table below to assist management in focusing an appropriate level of attention on the issues identified in the Status and Comments sections of the Review Findings.

**Legend:**

	Status/Comments contain matters which may be of immediate concern to management.		Status/Comments contain matters which management may wish to consider.		Status/Comments do not contain issues which require immediate management consideration.
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**Review Findings:**

	<b>YEAR 2000 STEPS</b>	<b>STATUS</b>	<b>COMMENTS</b>
	<b>A. PROJECT PLANNING &amp; MANAGEMENT</b>		
	A1. Is there a written Year 2000 project plan and does it include/identify steps needed to correct the systems in question?	Yes	The Office developed a comprehensive Year 2000 Assessment Report and Implementation Plan (Year 2000 Plan) that detailed the steps needed to remediate FMS and RAAS.
	A2. Does the project plan (or any other available record) define what is meant by "compliance" when describing systems at the agency which are Year 2000 ready?	Yes	A detailed definition of compliance is included in the Year 2000 Plan. The definition considers data exchanges with partners.
	A3. Is there a written schedule covering the time frame for achieving compliance for the systems in question?	Yes	The Year 2000 Plan requires that the overall project be completed by October 15, 1999.
	A4. Is progress toward completion of the schedule for the systems in question being monitored?	Yes	Office management monitors the efforts at weekly meetings and through use of a weekly status report. Executive staff receive briefings on the status of the project. Progress is reported quarterly to OFT.

**TABLE I (Cont'd.)**

	<b>YEAR 2000 STEPS</b>	<b>STATUS</b>	<b>COMMENTS</b>
	A5. Are the systems in question meeting the schedule (no significant slippage being reported)?	Yes	The project does not appear to be experiencing significant slippage. The systems are scheduled to be tested in September 1999 and implemented the following month. However, we are concerned that with the start of testing scheduled to occur so close to the new millennium date, it may not afford the Office sufficient time to address unforeseen events.
	<b>B. TEST PLANS</b>		
	B1. Is there a documented test plan and does it include/identify steps needed to ensure that the systems in question will process as expected after they have been corrected to comply with Year 2000?	No	The Office does not yet have a documented test plan for FMS and RAAS. A test plan is scheduled to be developed by mid-July 1999.
	<b>C. DATA EXCHANGES</b>		
	C1. Have all data exchange partners/interfaces for the systems in question been identified and included on a written inventory record?	Yes	All data exchanges and partners have been identified and included in a written inventory.
	C2. Have data exchange interfaces been considered in the overall Year 2000 project plan and the test plan covering the systems in question?	Yes	Data exchanges have been considered in the Office's overall Year 2000 Plan. They will be considered as part of the test plan which is scheduled to be developed by mid-July 1999.
	<b>D. CONTINGENCY PLANS</b>		
	D1. Is there a written business contingency plan in place for the systems in question and does the plan specify steps for completing vital business functions if the systems in question are noncompliant or inoperable for Year 2000 purposes?	Yes	Draft contingency plans have been prepared in accordance with OFT's guidelines.