

***BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
FIRST SUPERVISORY DISTRICT OF  
MONROE COUNTY***

***NEW YORK***

***COMMUNICATING INTERNAL CONTROL  
RELATED MATTERS IDENTIFIED IN AN AUDIT***

***For Year Ended June 30, 2023***



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

September 26, 2023

To the Board Members  
Board of Cooperative Educational Services  
First Supervisory District of  
Monroe County, New York

In planning and performing our audit of the financial statements of the Board of Cooperative Educational Services First Supervisory District of Monroe County, New York as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the BOCES' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the BOCES internal control. Accordingly, we do not express an opinion on the effectiveness of the BOCES' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 26, 2023 on the financial statements of the BOCES. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

**Current Year Deficiencies in Internal Control:**

**Accounts Payable Processing –**

The accounts payable clerk is able to make changes to vendor information, including adding new vendors, in the accounting system.

We recommend that a vendor change report be printed and reviewed on a periodic basis by someone other than the accounts payable clerk.

**ESY and Adult Education Operating Deficits –**

The ESY program incurred an operating gain of \$30,627 which increased the ending fund balance, however it remains a deficit of \$4,426 at year end. The Adult Education program incurred a surplus of \$11,678 due to a transfer, which increased the ending fund balance, however it remains a deficit \$213,336 at year end.

We recommend the fiscal stability of these programs continue to be reviewed, and that management look for opportunities to reduce expenses and identify new sources of revenue.

**Prior Year Recommendation:**

The following prior year recommendation has been implemented to our satisfaction:

1. Payroll change reports are reviewed, monthly by an independent individual.

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We believe that the implementation of these recommendations will provide the Board of Cooperative Educational Services First Supervisory District of Monroe County, New York with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
September 26, 2023