

REPORT TO THE BOARD OF EDUCATION

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

FAIRPORT, NEW YORK

JUNE 30, 2019

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September 30, 2019

To the President and Members of the
Board of Cooperative Educational Services
First Supervisory BOCES of Monroe County
41 O'Connor Road
Fairport, New York 14450

Members of the Board:

We are pleased to present this report related to our audit of the basic financial statements of the Board of Cooperative Educational Services First Supervisory District of Monroe County (the BOCES) as of and for the year ended June 30, 2019. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the BOCES' financial reporting process.

This report is intended solely for the information and use of the Board of Education, the Audit Committee and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the BOCES.

Very truly yours,

Freed Maxick CPAs, P.C.

Freed Maxick CPAs, P.C.

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditors Communications with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

| Area | Comments |
|--|--|
| Our Responsibilities with Regard to the Financial Statement Audit | Our responsibilities under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States; have been described to you in our arrangement letter dated May 21, 2019. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter. |
| Overview of the Planned Scope and Timing of the Financial Statement Audit | We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement. |
| Accounting Policies and Practices | Preferability of Accounting Policies and Practices Under generally accepted principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the BOCES. The BOCES did not adopt any significant new accounting policies nor have there been any changes in significant existing policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management’s Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Significant Accounting Estimates.” |
| Basis of Accounting | The financial statements were prepared on assumption that the entity will continue as a going concern. |
| Audit Adjustments | The audit adjustments proposed by us and recorded by the BOCES are shown on the attached “Summary of Recorded Audit Adjustments”. |

Required Communications (Continued)

| Area | Comments |
|--|--|
| Uncorrected Misstatements | We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial. |
| Disagreements with Management | We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements. |
| Consultations with Other Accountants | We are not aware of any consultations management had with other accountants about accounting or auditing matters. |
| Significant Issues Discussed with Management | We did not encounter any significant difficulties in dealing with management during the audit. |
| Significant Difficulties Encountered in Performing the Audit | We did not encounter any significant difficulties in dealing with management during the audit. |
| Letter Communicating Operational Matters | We have separately communicated the operational matters identified during our audit of the financial statements. This communication is attached as Exhibit A. |
| Significant Written Communication Between Management and Our Firm | A copy of the representation letter provided to us by management is attached as Exhibit B. |

**Board of Cooperative Educational Services
 First Supervisory BOCES of Monroe County
 Summary of Accounting Estimates
 Year Ended June 30, 2019**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the BOCES’ June 30, 2019, financial statements:

| Estimate | Accounting Policy | Management’s Estimation Process | Basis for Our Conclusions on Reasonableness of Estimate |
|--|---|--|---|
| Depreciation of Property, Plant & Equipment | Management depreciates property, plant and equipment over the estimated lives of the assets. | Useful lives were assigned based on the BOCES’ useful life policy. Management was consistent in calculating depreciation based on the useful lives assigned to each asset. | The methods and lives used to estimate depreciation expense appears reasonable. |
| Compensated Absences Liability | Management estimates compensated absences liability using the unpaid vacation and sick time. | At the end of the year management reviews time sheets and payroll registers to calculate unpaid vacation and sick time. Management then multiplies the unpaid hours by the employee’s pay rate to estimate the liability. | Management’s process to estimate compensated absences liability appears reasonable. |
| Postemployment Benefit Liability, Deferred Outflows and Deferred Inflows of Resources | Management estimates the long-term postemployment benefit liability, deferred outflows and deferred inflows of resources based on information obtained from an actuarial valuation of the BOCES’ postemployment benefit liability. Management estimates deferred outflows of resources contributions subsequent to the measurement date based on the actuarial valuation for the net of retiree claims less employee contributions, subsequent to the measurement date. | Management receives a full actuarial valuation every two years. Interim actuarial valuations are performed in alternate years. Management’s most recent full valuation was completed as of June 30, 2019. Estimates for postemployment benefits, liabilities, deferred inflows and deferred outflows of resources are based on the actuarial report. | Management’s process to estimate postemployment benefits liability, deferred outflows and deferred inflows of resources appears reasonable. |

**Board of Cooperative Educational Services
 First Supervisory BOCES of Monroe County
 Summary of Accounting Estimates (Continued)
 Year Ended June 30, 2019**

| Estimate | Accounting Policy | Management's Estimation Process | Basis for Our Conclusions on Reasonableness of Estimate |
|---|---|--|--|
| Retirement System Asset, Liability and Deferred Outflows and Deferred Inflows of Resources | Management estimates the long-term retirement system asset, liability, deferred outflows and deferred inflows of resources based on information provided by the New York State Teachers' Retirement System (TRS) and the New York State Employees' Retirement System (ERS). Management estimates deferred outflows of resources, contributions subsequent to the measurement date, based on eligible salaries subsequent to the most recent measurement date multiplied by the current contribution rate. | Estimates are based upon the annual invoice provided by the New York State Teachers' and Employees' Retirement Systems and additional information provided by the Systems. | Management's process to estimate retirement system assets, liabilities and deferred outflows and deferred inflows of resources appears reasonable. |

**Board of Cooperative Educational Services
 First Supervisory BOCES of Monroe County
 Summary of Recorded Audit Adjustments
 Year Ended June 30, 2019**

| Account No | Name | Debit | Credit |
|-------------------|----------------------------|--------------|---------------|
| SH.600.99 CPF01 | ACCOUNTS PAYABLE | | (60,357) |
| SH.764.200 CPF01 | Foreman Ctr-Reno-Archite | 20,119 | |
| SH.765.200 CPF01 | Voc Bldg - Reno- Architect | 20,119 | |
| SH.767.200 CPF01 | Alt HS-Reno- Architect | 20,119 | |

To record an item improperly excluded from accounts payable as of 6/30/2019, as it applied to the 2018/2019 fiscal year.

| | | | |
|-------------|--------------------------------|---------|-----------|
| SW.125.00 W | Budget Provsion for Cap Indebt | | (643,077) |
| SW.689.01 W | Installment Purchase Debt | 643,077 | |

To adjust ending lease liability for additional year added to lease in error (MT 41) to reflect confirmation balances.

| | | | |
|-------------|--------------------------------|---------|-----------|
| SW.125.00 W | Budget Provsion for Cap Indebt | | (161,895) |
| SW.689.01 W | Installment Purchase Debt | 161,895 | |

To exclude interest from IPA leases

Recently Issued Accounting Standards

The GASB has issued several statements not yet implemented by the BOCES. The BOCES' management has not yet determined the effect these Statements will have on the BOCES' financial statements. However, the BOCES plans to implement all standards by the required dates. The Statements which might impact the BOCES are as follows:

Summary of GASB Statement No. 84, *Fiduciary Activities* This Statement issued in January 2017 will be effective for the BOCES beginning with its fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

Summary of GASB Statement No. 87, *Leases* This Statement was issued in June 2017 and will be effective for the BOCES beginning with its fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of GASB Statement No. 87 are effective for financial periods beginning after December 15, 2019. Earlier application is encouraged.

EXHIBIT A - LETTER COMMUNICATING
OPERATIONAL MATTERS

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Letter Communicating Operational Matters

To the President and Members of the
Board of Cooperative Educational Services
First Supervisory BOCES of Monroe County
41 O'Connor Road
Fairport, New York 14450

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the Board of Cooperative Educational Services First Supervisory District of Monroe County (the BOCES) as of and for the year ended June 30, 2019. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the District's practices and procedures.

OPERATIONAL MATTERS

Recording of Capital Assets

Observation

In performing audit procedures over capital lease activity, including confirmations of the lease balances held at financial institutions, it was noted that the BOCES is not recording their capital lease liability at amortized cost. Reconciliation of activity resulted in a net adjustment that was immaterial to the government-wide financial statements and therefore was adjusted during the current year audit.

Recommendation

Due to the level of activity of capital leases it is imperative that the activity is reconciled quarterly at minimum to ensure BOCES encompasses all outstanding capital leases and accurate reporting. We further suggest that the BOCES record the lease liability at amortized cost for accuracy of financial reporting.

Response

The BOCES will reconcile the capital lease activity on a quarterly basis. Additionally, we will record the lease liability at amortized cost.

Information Technology

Observation

During a review of the IT General Computer Control environment we noted two (2) exceptions as part of our assessment that in aggregate support an effective IT control environment. We noted that there is no formal cadence for the IT Risk Assessment document to be updated. We also noted that two factor authentication is not currently required for VPN connectivity.

Recommendation

We recommend that a formal process be put in place to ensure the risk assessment document is updated at least annually. We also recommend that two factor authentication be implemented to give an extra layer of security over remote connections to the network.

Response

The BOCES conducted a Vulnerability Assessment in the 2017-2018 school year and continues to meet quarterly to review/enact those recommendations. We realize that this assessment is only one component of a full risk assessment. We will strategize a formal process to ensure the risk assessment document is updated at least annually. Additionally, we will implement a two factor authentication to give an extra layer of security over remote connections to the network.

This communication is intended solely for the information and use of the Board of Education, Audit Committee and management and is not intended to be and should not be used by anyone other than these specified parties.

Freed Maxick CPAs, P.C.

Rochester, New York
September 30, 2019

EXHIBIT B - SIGNIFICANT WRITTEN COMMUNICATIONS
BETWEEN MANAGEMENT AND OUR FIRM

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**Board of Educational Services
First Supervisory District of Monroe County
41 O'Connor Road
Fairport, New York 14450**

September 30, 2019

Freed Maxick CPAs, P.C.
100 Meridian Centre, Suite 310
Rochester, New York 14618

This representation letter is provided in connection with your audit of the basic financial statements of the Board of Educational Services First Supervisory District of Monroe County (the BOCES) as of and for the year ended June 30, 2019, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of the date of the auditor's report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 21, 2019 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related party transactions, including those with other organizations for which the nature and significance of their relationship with the BOCES are such that exclusion would cause the reporting of the BOCES' financial statements to be misleading or incomplete, including interfund transactions, interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Net positions and fund balance classifications.
 - b. All leases and material amounts of rental obligations under long-term leases.

- c. All significant estimates and material concentrations known to management that are required to be disclosed.
 - d. Risk financing activities.
 - e. The effect on the financial statements of GASB Pronouncements, which have been issued, but which we have not yet adopted.
 - f. Deposits and investment securities category of custodial credit risk.
9. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.
10. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are subject to the requirements of the Single Audit Act, because we have received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
11. We have no knowledge of any uncorrected misstatements in the financial statements.
12. We agree with the findings of specialists in evaluating the liability for postemployment benefits and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
13. We have adequately considered the qualifications of other auditors in determining the disclosures included in the financial statements with respect to certain pension information provided for the New York State and Local Employees' Retirement System and New York State Teachers' Retirement System.

Information Provided

14. We have provided you with:
- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the BOCES from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
15. All transactions have been recorded in the accounting records and are reflected in the financial statements.
16. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
17. We have no knowledge of allegations of fraud or suspected fraud, affecting the BOCES' financial statements involving:
- a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
18. We have no knowledge of any allegations of fraud or suspected fraud affecting the BOCES' financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
19. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
20. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.

21. We have disclosed to you the identity of the BOCES' related parties and all the related-party relationships and transactions of which we are aware.
22. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the BOCES' ability to record, process, summarize, and report financial data.
23. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
24. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

25. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information:
 - e. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
26. With respect to the management's discussion and analysis, the budgetary comparison schedule, the schedule of the BOCES' proportionate share of net pension (asset)/liability, schedule of the BOCES' pension contributions and schedule of change in OPEB liability and related ratios presented as required by GASB to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines presented by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. Underlying significant assumptions or interpretations regarding the measurement or presentation of such information is adequately disclosed in the financial statements for pensions and other postemployment benefits.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:


1. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
2. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
3. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

4. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
5. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
6. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
7. Has a process to track the status of audit findings and recommendations.
8. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
9. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions for the report.
10. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities, that it oversees the services by designating Lisa Ryan, Assistant Superintendent for Finance and Operations, who possesses suitable skill, knowledge, or experience; that they evaluate the adequacy and results of the services performed; and accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

1. Management is responsible for complying, and has complied, with the requirements of the Uniform Guidance.
2. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
3. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.
4. Management assumes responsibility for the Schedule of Expenditures of Federal Awards prepared by the auditor as a non-audit service in accordance with Uniform Guidance and ensures it includes all expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
5. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
6. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
7. Management has made available federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
8. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was not such non-compliance.
9. Management believes that the auditee has complied with the direct and material compliance requirements.
10. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

11. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
12. Management has disclosed to the auditor any communications from federal award agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
13. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report, if applicable.
14. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
15. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stating that there were no such known instances.
16. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
17. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
18. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
19. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
20. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
21. If applicable, management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
22. Management has charged costs to federal awards in accordance with applicable cost principles.
23. The reporting package does not contain protected personally identifiable information.
24. Management has accurately completed the appropriate sections of the data collection form.
25. If applicable, management has disclosed all contracts or other agreements with service organizations.
26. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.


Mrs. Lisa Ryan, Assistant Superintendent
for Finance and Operations