



October 12, 2017

Mr. Scott Bischooping
District Superintendent
Wayne-Finger Lakes BOCES
131 Drumlin Court
Newark, NY 14513

Dear Mr. Bischooping:

Below are the audit findings for year-end June 30, 2017. The corrective action plan is listed under the response section for each comment.

Current Year Deficiency in Internal Control:

Payroll -

While examining the controls over payroll processing we noted one employee did not receive a scheduled payroll increase and as a result adjustment had to be processed in a separate payroll.

We recommend that BOCES review its procedures over changes to salary rates in the payroll system.

Response:

BOCES has reviewed its procedures for pay increases for employees.

Sincerely,

Keith B. Henry
Assistant Superintendent for Administration

C: Audit Committee