

***BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
ONTARIO, SENECA, YATES,  
CAYUGA AND WAYNE COUNTIES***

***NEW YORK***

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

***For Year Ended June 30, 2017***

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

September 29, 2017

To the Board Members  
Board of Cooperative Educational Services  
Ontario, Seneca, Yates,  
Cayuga and Wayne Counties, New York

In planning and performing our audit of the financial statements of the Board of Cooperative Educational Services of Ontario, Seneca, Yates, Cayuga and Wayne Counties, New York as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Board of Cooperative Educational Services of Ontario, Seneca, Yates, Cayuga and Wayne Counties, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the BOCES' financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.

**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.

**Prior Year Recommendations:**

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. Preparers are now signing off on monthly bank reconciliations.
2. EPE & CNA Programs did not report losses in the 2016-17 fiscal year.

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.

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

*Raymond F. Weger, CPA, PC*

September 29, 2017