



**WAYNE - FINGER LAKES**  
Board of Cooperative Educational Services

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October 2, 2018

Mr. Daniel White  
Interim District Superintendent  
Wayne-Finger Lakes BOCES  
131 Drumlin Court  
Newark, NY 14513

Dear Mr. White:

Below are the audit findings for year-end June 30, 2018. The corrective action plan is listed under the response section for each comment.

**Current Year Deficiency in Internal Control:**

**Access Rights -**

While examining the access rights of employees in the Business Office we noted that the rights for one individual, who was no longer employed by BOCES, had not been deactivated.

We recommend that management review its procedures over the granting of and disabling access rights and verify that procedures are performed timely.

**Response:**

Employees' rights are automatically terminated by the system when they are deactivated in payroll. In this instance, the employee started as a contract worker so the link was not established. We have instituted a periodic review of access rights to ensure we are able to capture when exceptions occur.

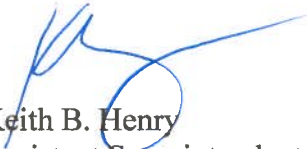
**Cyber Risk Management -**

The AICPA Center for Audit Quality recently issued a Cybersecurity risk management document discussing the continued cyber threats that face both private and public entities. With that in mind, the BOCES should continue to assess cybersecurity risk oversight procedures to ensure a cyber risk assessment is completed over the financial system and any related subsidiary systems that the BOCES supports.

**Response:**

EduTech staff have a number of procedures in place to address this. In addition we are in the process of scheduling a review and cyber risk assessment test within the next calendar year.

Sincerely,



Keith B. Henry  
Assistant Superintendent for Administration

C: Audit Committee