

***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, 2018

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

RAYMOND F. WAGER, CPA, P.C.
Certified Public Accountants

September 26, 2018

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, 2018, 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:

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.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follow:

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.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

1. Pay rates for employees we examined were updated accurately and timely.

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.

Rochester, New York
September 26, 2018

