

October 7, 2019

Dr. Vicma Ramos  
District Superintendent  
Wayne-Finger Lakes BOCES  
131 Drumlin Court  
Newark, NY 14513

Dear Dr. Ramos:

Below are the audit findings for year-end June 30, 2019. The corrective action plan is listed under the response section for each comment.

**Current Year Deficiency in Internal Control:**

**Temporary Teachers –**

During our examination of payroll procedures, we observed two approval forms for Temporary Teachers which did not have signatures for authorization by a department head or review by an Assistant Superintendent.

We recommend that management review its procedures for request and approval over hiring temporary teachers.

**Response:**

Management has added the Temporary Teacher to the Superintendent approval process.

**Other Items:**

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

**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. The BOCES has implemented several cybersecurity risk oversight procedures. BOCES should continue to move forward with its risk assessment process, including formalizing its policies and procedures, as well as its cyber incident response plan.

**Response:**

EduTech staff have a number of procedures in place to address this. The BOCES will continue to move forward with its risk assessment process, including formalizing its policies and procedures, as well as its cyber incident response plan.

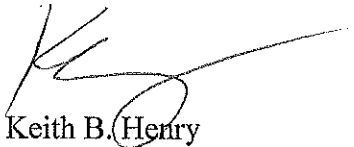
**Federal Programs**

As a result of recent federal program changes, the BOCES documents various Federal program procedures through written questionnaires prepared by the Program Coordinators and the Business Office. Recent guidance from the New York State Education Department suggests Federal recipients should enhance their written documentation into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

**Response:**

The BOCES will continue to move forward with preparing a written procedural manual that is more detailed and specific to each federal program compliance requirement.

Sincerely,



Keith B. Henry  
Assistant Superintendent for Administration

C: Audit Committee