



October 16, 2020

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, 2020. The corrective action plan is listed under the response section for each comment.

Current Year Deficiency in Internal Control:

Culinary Arts/Café –

As indicated in the financial statements, the adult education pilot program for culinary arts and café operation in the School Lunch Fund incurred an operating loss of \$161,683 for the year ended June 30, 2020 which required a transfer from the adult education program fund balance. This loss was due in part to lower than anticipated enrollment as well as the shut down due to the COVID-19 pandemic.

We are aware the BOCES has already begun to reduce expenses in the program, including a decrease in staff. We recommend management continue to look for opportunities to reduce expenses and enhance additional sources of revenues.

Response:

The BOCES has decreased staffing to reduce costs. We continue to look for opportunities to reduce expenses and enhance additional sources of revenue.

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:

Federal Programs

To address guidance from the New York State Education Department on federal programs, BOCES is in the process of finalizing its written procedural manual which details internal controls over compliance requirements for each of its federally funded projects.

Response:

The BOCES will continue to move forward with finalizing the written procedural manual which will detail internal controls over compliance requirements for federally funded projects.

GASB Statement No. 84

During this next fiscal year, the BOCES will be required to implement GASB Statement No. 84 which will modify the financial reporting for the Agency Funds.

This will require a review of the various accounts currently reported in the Agency Funds, along with the extraclassroom activity policy and procedures in order to determine where to report the BOCES' extraclassroom activity funds, scholarships, and other Agency activity.

Response:

For the 2020-2021 fiscal year, the BOCES will implement GASB Statement No. 84.

Sincerely,

Keith B. Henry
Assistant Superintendent for Administration

C: Audit Committee