

**Independent Accountant's Report on
Applying Agreed-Upon Procedures**

May 17, 2023

The Board of Education of Eastern Suffolk BOCES:

We understand that Eastern Suffolk BOCES (the Organization) receives Medicaid reimbursement and/or Aid to Localities for programs funded by the New York State Department of Mental Hygiene (DMH), New York State Department of Health (DOH), and/or New York State Office of Children and Family Services (OCFS) and in connection therewith, the Organization is required to report certain information to DMH, DOH, and/or OCFS.

DMH, DOH and OCFS have established the following standards with regard to the data reported to it in the Consolidated Fiscal Report (CFR):

1. A system is in place and maintained for recording data in accordance with CFR definitions.
2. Source documents are available to support the reported data and maintained for DMH, DOH and/or OCFS review and audit for a minimum of seven years following DMH's, DOH's and/or OCFS's receipt of the CFR. The data are fully documented and securely stored.
3. A system of internal controls is in place to assure the accuracy of the data collection process and that the recording system and reported documents are not altered. Documents are reviewed and signed by a supervisor, as required.
4. The data collection methods are adequate to support the amounts reported.
5. Reported amounts agree to supporting documentation.
6. Reported amounts are consistent with prior reporting periods and other facts known about the Organization's operations.

Management is responsible for the Organization's compliance with the specified requirements.

We have performed the procedures enumerated below related to the Organization's compliance with the Consolidated Fiscal Reporting and Claiming Manual during the period January 1, 2022 to December 31, 2022, in relation to the accompanying CFR with the Documentation Control Number 43479767. The Organization's management is responsible for its compliance with those specified requirements.

171 Sully's Trail
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

The Organization's management, DMH, DOH and OCFS and the New York State governmental funding agencies have agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the agency complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures are appropriate for their purposes.

The following are our procedures related to Schedules: CFR-1, lines 13, 16, 17, 20, 41, 48, 63, 64 through 67, 69 through 107; CFR-2; CFR-3; CFR-4; CFR-4A; CFR-5; DMH-1; OPWDD-5, OMH-1 and SUPP-1 (collectively, the Schedules):

1. Obtain and review the Consolidated Fiscal Reporting Manual, as it relates to the schedules listed above.
2. Discuss the procedures (written or informal) with the personnel assigned responsibility for supervising the preparation and maintenance of the CFR to ascertain:
 - a. The extent to which the Organization followed the established procedures on a continuous basis; and
 - b. Whether they believe such procedures are adequate to result in accurate reporting of data required by the CFR.
3. Inquire of same person concerning the retention policy that is followed by the Organization with respect to source documents supporting the CFR.
4. Based on a description of the procedures obtained in items 2 and 3 above, identify all the source documents which are to be retained by the Organization for a minimum of seven years. For each type of source document, observe that the document exists for the period.
5. Discuss the system of internal controls with the person responsible for supervising and maintaining the CFR data. Inquire whether personnel independent of the preparer reviews the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.
6. Recalculate the mathematical accuracy of the Schedules.
7. Ensure summarization schedules agree to detail schedules, as prescribed by the CFR Manual.
8. Obtain the supporting worksheets/reports utilized by the Organization to prepare the final data which are transcribed into the CFR. Compare the data included on the worksheets to the amounts reported in the CFR. Test the arithmetical accuracy of the summarizations.
9. Ensure the CFRS Web was used to prepare the CFR.
10. Compare the books and records to determine if they fully support the total of each amount entered on each line of the specified CFR schedules. Identify significant reconciling items and conclude on their propriety.

The following information and findings came to our attention from performing the procedures described in this report.

- Although the CFR reporting period is January 1, 2022 through December 31, 2022, the information that is included in this report for the OPWDD Supported Employment program is for the period of July 1, 2021 through June 30, 2022. The funding source is aware of this and has indicated that management can continue to record this information using a different fiscal period.

Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

We were engaged by the Organization's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be an expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Eastern Suffolk BOCES and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Organization, DMH, DOH, and/or OCFS, and the New York State governmental funding agencies and is not intended to be and should not be, used by anyone other than those specific parties.

Bonadio & Co., LLP