

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
FIRST SUPERVISORY DISTRICT OF
MONROE COUNTY**

NEW YORK

**COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT**

For Year Ended June 30, 2025



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 6, 2025

To the Board Members
Board of Cooperative Educational Services
First Supervisory District of
Monroe County, New York

In planning and performing our audit of the financial statements of the Board of Cooperative Educational Services First Supervisory District of Monroe County, New York as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the BOCES' internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 6, 2025 on the financial statements of the BOCES. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control, or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiency Pending Corrective Action:

Adult Education Operating Deficits –

The Adult Education program did not operate during the 2024-25 fiscal year, the fund balance remains a deficit of \$213,336 at year end.

We recommend Management look for options to fund this deficit, or for opportunities to reduce costs and identify new sources of revenues if the programs begin operating again.

Current Year Deficiency in Internal Control:

Payroll –

During the course of examination, we noted several instances where reimbursements were being pursued, including one instance where an employee left the BOCES and her final pay was not adjusted for unearned vacation time used and two instances where summer employees were paid both salary and hourly wages resulting in overpayments.

In an effort to improve internal accounting control, the BOCES should review the above items and develop the necessary corrective action.

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We believe that the implementation of these recommendations will provide the Board of Cooperative Educational Services First Supervisory District of Monroe County, New York with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

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.

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
October 6, 2025

Mengel, Metzger, Barw & Co. LLP