

November 16, 2022

To the Board of Education
Board of Cooperative Educational Services of Rockland County
65 Parrott Road
West Nyack, NY 10994

In planning and performing our audit of the financial statements of the governmental activities, and each major fund of the Board of Cooperative Educational Services of Rockland County (the "BOCES") as of and for the fiscal year ended June 30, 2022, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's 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.

During our current year audit, we have not identified any areas in which the BOCES' internal controls can be improved. The BOCES has implemented very strong controls and we have noted the business office has excellent financial operations. We have also provided an updated status on the prior year recommendation.

STATUS OF PRIOR YEAR RECOMMENDATIONS

BUDGET TRANSFERS

FINDING: During our prior year audit, we noted two out of fifteen budget transfers tested did not contain the proper approval signature from the Superintendent or Chief Operating Officer, who are the two individuals authorized to approve budget transfers as per the BOCES' Board policy. We recommended that the BOCES implement procedures to ensure all budget transfers obtain the proper authorization from the Superintendent, Chief Operating Officer, or their designee prior to being recorded in the accounting information system.

STATUS: **Implemented**

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We would like to acknowledge the courtesy and assistance extended to us by personnel of the BOCES and also compliment the business office on their excellent financial operations during our audit. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
November 16, 2022