

**EXTRACLASSROOM ACTIVITY FUNDS
MANAGEMENT COMMENT LETTER**

Board of Education
Cayuga-Onondaga BOCES
Auburn, New York

In planning and performing our audit of the financial statements of the Extraclassroom Activity Funds of Cayuga-Onondaga BOCES (BOCES) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered 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 BOCES' internal control. Accordingly, we do not express an opinion on the effectiveness of 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 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.

This letter summarizes our comments and recommendations regarding other matters. This letter does not affect our report dated September 29, 2020 on the financial statements of the Extraclassroom Activity Funds of Cayuga-Onondaga Board of Cooperative Educational Services.

Prior Year Findings Resolved

Cash Receipts - Timely Deposits

Finding:

During the prior year audit, 2 of 10 receipts tested were not deposited timely.

Resolution:

During our current year audit, all receipts tested were deposited timely.

Discussion Item

COVID-19

As a result of the remote learning environment mandated due to COVID-19, it appears the Extraclassroom Activity Funds were not maintained in accordance with Board approved policies and procedures. During our current year audit, we noted student ledgers were not properly maintained or signed by club officers.

It is reasonable that controls and procedures were not developed to ensure all club activity was properly tracked and approved by the students due to the unprecedented nature of this school closing. However, we recommend BOCES management examine the current Extraclassroom Activity Funds policies and procedures to ensure students properly approve and track club activities in the event of future closures.

We will review the status of this comment during our next audit engagement. We have already discussed these comments and suggestions with various BOCES personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of senior management, the Audit Committee, the Board of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, flowing style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
September 29, 2020