

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

May 26, 2022

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 Agency 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, 2021 to December 31, 2021, in relation to the accompanying CFR with the Documentation Control Number 98526930. The Organization's management is responsible for its compliance with those specified requirements.

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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