

July 7, 2020

The Board of Education
Eastern Suffolk BOCES
Patchogue, New York

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON
PROCEDURES**

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

DMH has 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 review and audit for a minimum of seven years following DMH'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 agency operations.

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

We have applied procedures enumerated below, which were agreed to by DMH, the Agency, and the New York State governmental funding agencies (collectively, the specified parties), solely to assist in evaluating whether the Agency complied with the procedures enumerated below in relation to the accompanying CFR with the Documentation Control Number 35612704, for the year ended December 31, 2019. The entity's management is responsible for the CFR records. The sufficiency of these procedures is solely the responsibility of the specified parties in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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INDEPENDENT ACCOUNTANTS' REPORT ON AGREED UPON PROCEDURES (Continued)

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.

1. Obtained 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 Agency 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 Agency 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 Agency 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. Perform tests, as appropriate, to ensure these reviews are performed.
6. Test the mathematical accuracy of the report.
7. Ensure summarization schedules agree to detail schedules, as prescribed by the CFR Manual.
8. Obtained the supporting worksheets/reports utilized by the agency 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. Verify that the CFR software used to prepare the CFR is approved for the CFR reporting period.
10. Verify that the books and records 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 01, 2019 through December 31, 2019, the information that is included in this report for the OPWDD Supported Employment program is for the period of July 1, 2018 through June 30, 2019. The funding source is aware of this and has indicated that management can continue to record this information using a different fiscal period.

The agreed upon procedures engagement was conducted 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, the objective of which would be an expression of an opinion or conclusion, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures described above for the year ended December 31, 2019 other matters might have come to our attention that would have been reported to you.

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED UPON PROCEDURES (Continued)

This report is intended solely for the information and use of specified parties and is not intended to be and should not be, used by anyone other than those specific parties.

Very truly yours,

Bonadio & Co., LLP

BONADIO & CO., LLP