



**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, 2023, 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.

During our current year audit, we did not identify any issues with respect to internal control. This letter summarizes prior year comments, recommendations, and the current year resolution. This letter does not affect our report dated September 15, 2023 on the financial statements of the Extraclassroom Activity Funds of the Cayuga-Onondaga BOCES.

**Prior Year Findings Resolved**

Student Ledgers

Finding:

During the prior year audit, ledgers were not maintained by students for the entire year. 2 of 3 Student Ledgers were completed through the end of March and 1 of 3 was completed through the beginning of June. Therefore, student ledgers ending balances did not match the general ledger maintained by the Central Treasurer. This finding has since been resolved for the current year.

Resolution:

Students are now maintaining student ledgers through the end of the fiscal year.

Minutes

Finding:

Minutes were not available to verify approval of purchases.

Resolution:

Minutes from student meetings were maintained, and approval of purchases was noted.

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

Respectfully submitted,



Insero & Co. CPAs, LLP  
Certified Public Accountants

Ithaca, New York  
September 15, 2023