



Monroe 2–Orleans  
Board of Cooperative Educational Services  
Jo Anne L. Antonacci, District Superintendent

Tel: (585) 352-2410  
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October 18, 2017

Mr. Ray Wager  
Raymond F. Wager, CPA, PC  
1020 Lehigh Station Road  
Henrietta, NY 14467

Ray,

This letter is in response to your Management Letter for the audit of the Monroe 2-Orleans BOCES' financial records for the year-ending June 30, 2017.

### **Special Aid Fund**

We continue to monitor this situation closely and the Special Aid Fund will pay down the amount due to the General Fund as funds become available.

### **Receivables**

The majority of these Receivables pertain to Monroe County and the Pre-School Program. Regular quarterly reconciliation review procedures will be put in place to determine collectability.

Please let me know if you have questions or concerns.

Sincerely,

Steve Roland  
Director of Finance

c: Board  
Office of Audit Services (SED)  
Jo Anne Antonacci  
Mary Beth Luther