



**Finance  
Office**

October 17, 2018

**Steve Roland**  
Director of Finance  
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Mr. Ray Wager  
Raymond F. Wager, CPA, P.C., a division of  
Mengel Metzger Barr & Co., LLP  
100 Chestnut Street, Suite 1200  
Rochester, NY 14604

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, 2018.

**Special Aid Fund**

We have enacted an action plan to address this situation and it continues to be monitored closely. The Special Aid Fund will pay down the amount due to the General Fund as funds become available.

Please let me know if you have questions or concerns.

Sincerely,

Steve Roland  
Director of Finance

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