



**Finance
Office**

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October 21, 2020

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, 2020:

Special Aid Fund

We will continue to monitor this situation closely and make revisions to our action plan as necessary. 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