



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

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**Finance  
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October 18, 2023

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Mr. Thomas Zuber  
Mengel Metzger Barr & Co., LLP  
100 Chestnut Street, Suite 1200  
Rochester, NY 14604

Tom,

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, 2023:

**Special Aid Fund**

The 22/23 Preschool deficit was expected as Special Ed continues to work with NYSED to recover funds relating to the deficit.

The Adult Education Program had a surplus for the 22/23 school year and has implemented viable solutions to reduce overhead costs and increase revenue streams. They have secured grants totaling more than \$1 million to support the development of adult training programs in high demand fields over the next two years (beginning July 1, 2023). Additionally, the EPE Program was positively impacted in the first year of a 5-year WIOA grant program.

The Business Office continues to meet with the Adult Education Dept Program to address the deficit situation and implemented its business plan on July 1, 2023, for the 23/24 school year.

**Culinary Department**

Career and Technical Education (CTE) has engaged a consultant to review our Food Preparation programs and make recommendations on how they can be realigned to run more restaurant and cafeteria-type services. As part of this review, the consultant will work with the teachers and students to implement procedures to reconcile cash collected to POS reports.

Please let me know if you have questions or concerns.

Sincerely,

Steve Roland  
Assistant Superintendent  
for Finance and Operations