

**RESOLUTION TO ACCEPT THE CORRECTIVE
ACTION PLAN FOR INDEPENDENT AUDITORS'S REPORT**

BE IT RESOLVED, that the Southern Westchester Board of Cooperative Educational Services, at its February 13, 2019 Board Meeting, accept the Corrective Action Plan for the Independent Auditors' Report on Internal Controls over Financial Reporting identified in the Audit dated June 30, 2018 from our External Auditor, PKF O'Connor Davies, LLP




BOCES Southern Westchester

THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES

17 Berkley Drive, Rye Brook, New York 10573
(914) 937-3820 • fax (914) 937-7958

STEPHEN J. TIBBETTS
Assistant Superintendent
Business and Administrative Services

To: Board of Education

From: Stephen J. Tibbetts 

Subject: External Audit Response for Year Ended June 30, 2018

Date: February 6, 2019

Re: Internal Controls over Financial Reporting issued by PKF O'Connor Davies, LLP dated October 8, 2018

The following are SWBOCES responses to the comments and recommendations contained in the above referenced letter:

Special Purpose Fund

The Special Purpose Fund is used to account for assets held by the District in accordance with the terms of a trust or scholarship agreement. Our review of the Special Purpose Fund indicated that one of these accounts with a balance of \$431 had no activity during the 2017-2018 fiscal year, other than interest earnings.

Recommendation

The External Auditor recommended that the District examine the status of the inactive accounts and, if applicable, either transfer the monies into the General Fund or remit payments back to the appropriate depositor.

SWBOCES Response

SWBOCES is in agreement with this recommendation and will investigate the \$431 balance and determine the proper course of action.