



Clark J. Godshall, Ed.D.
District Superintendent

Melanie A. Conley
Director of Business Services
716-731-6800 ext. 2210
Fax – (585) 798-4804
mconley@onboces.org

**TO: Board of Education
Dr. Clark Godshall, District Superintendent**

REF: Response to June 30, 2021 Management Letter

The following comments will address remedial action on the recommendations from our independent external auditor:

Adult and Continuing Education:

The BOCES will continue to monitor the adult and continuing education programs to ensure program revenues are sufficient to cover expenditures. Program Coordinators will put together a plan to address this situation going forward.

Federal Programs:

The Business Office will work with the Program Coordinators to include their current procedures into a procedure manual that is consistent with the federal compliance requirements for their respective program.

GASB Statement No. 87 Leases:

The BOCES will begin reviewing and gathering information on our leases.

The above actions will be implemented over the course of the 2021-22 fiscal year.

Respectfully submitted,

Melanie A. Conley
Director of Business Services
October 13, 2021

*District Superintendent & Orleans Career and Technical Education Center • 4232 Shelby Basin Road, Medina, New York 14103
Niagara Career and Technical Education Center & Niagara Academy • 3181 Saunders Settlement Road, Sanborn, New York 14132
Niagara Conference and Technology Center • 4124 Saunders Settlement Road, Sanborn, New York 14132
716-731-6800*

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