

AGREED UPON PROCEDURES

**BOARD OF EDUCATION, CITY OF
BUFFALO, NEW YORK**

JUNE 30, 2017

BUFFALO CITY SCHOOL DISTRICT

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

We have performed the procedures enumerated below, which were agreed to by the Board of Education of the City of Buffalo (the Board) related to compliance with the certification requirement contained within the revised Regulations of the Commissioner of Education Section 170.12 regarding the expenditures of the Contract for Excellence for the year ended June 30, 2017. The Board's management is responsible for compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and the associated findings are as follows:

Our procedures were as follows:

1. We have reviewed the submitted Contract for Excellence application, experimental application and any amendments to each to determine if they were properly approved by the Commissioner of Education in a timely fashion and that the public comment process procedures were followed.
2. We determined the Board established the appropriate accounting system to clearly identify costs associated with the Contract for Excellence and that the accounting system captured building level costs.
3. We selected transactions to support disbursements of at least 5% of the total Contract for Excellence expenditures, selecting equally from both maintenance of district programs and new and expanded programs, to determine the following:
 - a. Transactions were properly documented with original vendor invoices, purchase orders, approved contracts, other original source documentation, timesheets, and/or C4E payroll certification.
 - b. Accounting for these transactions has been separately identified at the school building level within the accounting system and represent a type of expenditure that was included in the approved building plan.
 - c. Expenditures were properly classified on the supplemental schedule provided to the NYS Education Department and are consistent with the terms and objectives of the approved contract as certified by the Superintendent.

Our Findings are as follows:

As a result of the procedures performed above, we did not become aware of any findings that are required to be reported.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the

expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education, City of Buffalo and New York State Education Department and is not intended to be, and should not be, used by anyone other than these specified parties.

Freed Maxick CPAs, P.C.

Buffalo, New York
November 13, 2017