

**BOARD OF EDUCATION
CITY OF BUFFALO, NEW YORK
(A Component Unit of the City of Buffalo, New York)**

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES ON
THE CONTRACT FOR EXCELLENCE**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education, City of Buffalo, New York and
New York State Education Department

We have performed the procedures enumerated below, which were agreed to by the Board of Education of the City of Buffalo, New York (the Board), a component unit of the City of Buffalo, and the New York State Education Department (NYSED) solely to assist you in complying 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 (between the Board and NYSED) for the year ended June 30, 2020. The Board's management is responsible for expenditures attributable to, and in 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.

Agreed-Upon Procedures

1. We inspected the submitted Contract for Excellence application, experimental application, and any amendments to each document 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. The documents submitted were found to be properly signed and public comment procedures adequately addressed. No formal budget amendments were filed by the Board.
2. We determined that the Board established an 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 a sample of transactions to support disbursements of at least 5% of the total Contract for Excellence expenditures, selecting equally from both maintenance of Board 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 payroll certifications.
 - b. Accounting for these expenditures has been separately identified at the school building level within the accounting system and represents transactions types included in the approved building plan.
 - c. Expenditures were properly classified on the supplemental schedule provided to NYSED and are consistent with the terms and objectives of the approved contract as certified by the Superintendent.

Findings

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 management, Board of Education, Finance and Operations Committee, and Audit Committee of the Board of Education, City of Buffalo, New York and NYSED and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 14, 2020