

**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 for compliance with the certification requirement contained within the New York State Education Department's (NYSED) revised Regulations of the Commissioner of Education, Section 170.12 regarding the expenditures of the Contract for Excellence for the year ended June 30, 2021. Management of Board of Education, City of Buffalo, New York (the Board), a component unit of the City of Buffalo, is responsible for compliance with the Contract for Excellence for the year ended June 30, 2021.

The Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with NYSED's certification requirement of the Contract for Excellence for the year ended June 30, 2021. Additionally, NYSED has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

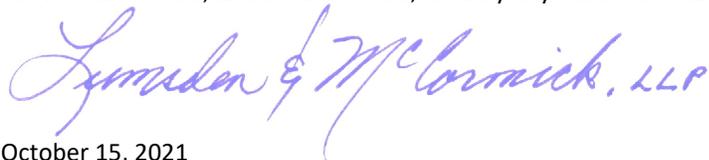
1. We inspected the submitted Contract for Excellence application, experimental application, and any amendments to each document to determine if they were properly approved by the Commissioner of Education in a timely fashion and that the public comment process procedures were followed. The documents 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.

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

We were engaged by the Board to perform this agreed-upon procedures engagement and conducted our engagement 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 the 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.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management, Board of Education, Finance and Operations Committee, and Audit Committee of 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 "Lumsden & McCormick, LLP". The signature is written in a cursive, flowing style.

October 15, 2021