

#1 (Rev.1/93) SINGLE PAGE COMMUNICATION TO THE COMMON COUNCIL

TO: THE COMMON COUNCIL: DATE: April 5, 2006

FROM: DEPARTMENT: Audit and Control

DIVISION: Audit

SUBJECT: [: **Board of Education Audit**
[: **Audit Reports to**
[: **State Comptroller &**
[: **State Education Department**

PRIOR COUNCIL REFERENCE: (IF ANY) [: Item No. , C.C.P. / /04
Ex. (Item No. xxx, C.C.P. xx/xx/xx)

TEXT: (TYPE SINGLE SPACE BELOW)

Per New York State Law reporting requirement, enclosed is the correspondence with the Office of the State Comptroller and the State Education Department pertaining to the audit on the Board of Education, and their replies to the audit.

Section S 34-a. Buffalo city comptroller.

1. Notwithstanding any other provision of law to the contrary, the Buffalo city comptroller shall have the power to examine into the financial affairs of the Buffalo public school district and audit all school district accounts as the comptroller deems necessary.

The school district shall make available all books, papers, records, other materials or information required by the comptroller to conduct the examinations and audits authorized by this section. The school district shall be provided sufficient time and opportunity to respond to the findings and recommendations contained in any audit document or any report as a result of an examination prior to the release of any such audit or report.

Any final audit document or report shall contain any responses and/or comments submitted by the school district.

2. The comptroller shall annually prepare and submit an audit report on the financial status of the school district to the school board, the mayor, the city council, the state comptroller and the state education department and shall also be made available to the public upon request. Any final report on the financial status of the school district shall contain any responses and/or comments submitted by the school district. The

school district shall be given sufficient time and opportunity to review the report and submit a response and/or comments prior to such report's release.

TYPE DEPARTMENT HEAD NAME: ANDREW SANFILIPPO
TYPE TITLE: COMPTROLLER

SIGNATURE OF DEPARTMENT HEAD

Frank A. Bellotti
Deputy Comptroller / City Auditor



CITY OF BUFFALO

DEPARTMENT OF
AUDIT AND CONTROL
COMPTROLLER'S OFFICE
65 NIAGARA SQUARE ♦ 1225 CITY HALL
BUFFALO, NY 14202-3380

ANDREW A. SANFILIPPO
Comptroller

April 4, 2006

Mr. Richard P. Mills, Commissioner
New York State Education Department
89 Washington Avenue
Albany, New York 12234

RE: Audit Report of Buffalo City Comptroller on the Buffalo School District

Dear Mr. Mills:

I am forwarding a copy of the recent audit performed by my Audit Division of several segments of the Buffalo Board of Education.

The audit identified control and performance issues and included recommendations for dealing with those issues. Please feel free to contact my office if you have any questions about the audit or if you wish to discuss the findings and its recommendations.

Sincerely,

Andrew A. SanFilippo
Comptroller, City of Buffalo

AAS/jsb

Cc: Dr James Williams, Superintendent Buffalo Schools
Ms. Florence Johnson, Board Chair
Common Council
Mr. Alan Hevesi, State Comptroller

Enclosures: Audit
Board of Education Replies
Common Council Filing



CITY OF BUFFALO

DEPARTMENT OF
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65 NIAGARA SQUARE ♦ 1225 CITY HALL
BUFFALO, NY 14202-3380

ANDREW A. SANFILIPPO
Comptroller

April 4, 2006

Mr. Alan Hevesi, State Comptroller
Office of State Comptroller
633 Third Avenue
New York, New York 10017

RE: Audit Report of Buffalo City Comptroller on the Buffalo School District

Dear Mr. Hevesi:

I am forwarding a copy of the recent audit performed by my Audit Division of several segments of the Buffalo Board of Education.

The audit identified control and performance issues and included recommendations for dealing with those issues. Please feel free to contact my office if you have any questions about the audit or if you wish to discuss the findings and its recommendations.

Sincerely,

A handwritten signature in cursive script, appearing to read "Andrew A. SanFilippo".

Andrew A. SanFilippo
Comptroller, City of Buffalo

AAS/jsb

Cc: Dr James Williams, Superintendent Buffalo Schools
Ms. Florence Johnson, Board Chair
Common Council
Mr. Richard P. Mills, Commissioner

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