

National Aeronautics and
Space Administration



OFFICE OF INSPECTOR GENERAL
WASHINGTON, DC 20546-0001

April 23, 2008

Ms. Christine Myers, Business Manager
Clinton-Essex-Warren-Washington BOCES
PO Box 455, 1585 Military Turnpike
Plattsburg, New York 12901

SUBJECT: Initial Review of West & Company CPAs PC Audit Report on Clinton-Essex-Warren-Washington Counties Board of Cooperative Educational Services for the Fiscal Year Ended June 30, 2007
(Report No. ML-08-007; Assignment No. D-08-005-00)

Dear Ms. Myers:

As the Federal oversight agency for the single audits of Clinton-Essex-Warren-Washington Counties Board of Cooperative Educational Services (BOCES), we performed an initial review of your reporting package for the fiscal year ended June 30, 2007. The single audit is required by the Office of Management and Budget (OMB) Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audit firm of West & Company CPAs PC performed the audit. We used the "Uniform Guide for Initial Review of A-133 Audit Reports," published by the President's Council on Integrity and Efficiency, to determine whether the reporting package contained the required reports, schedules, and statements. We did not review the related audit workpapers that support the audit.

Based on our review of the reporting package for the fiscal year ended June 30, 2007, we determined that the audit report met OMB Circular A-133 reporting requirements.

If you or your staff would like to meet with us to further discuss this review, please contact Mr. Mark Jenson, Financial Statement Audits Director, at 202-358-0629.

Sincerely,

(signed) A. Dahnelle Payson for
Evelyn R. Klemstine
Assistant Inspector General for Auditing

cc:
Assistant Administrator for Procurement
Shareholder, West & Company CPAs PC
Director, Non-Federal Audits, U.S. Department of Education