

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
For the Period: January 1, 2000 to December 31, 2000

SCHEDULE CFR-ii
ACCOUNTANT'S REPORT
VOLUNTARY AGENCY or
COUNTY GOVERNMENT

Page_____

AGENCY NAME:

ADDRESS:

I/We have audited the accompanying general purpose financial statements of the Agency/County listed above, as of December 31, 2000 and for the period then ended. These financial statements are the responsibility of the Agency's/County's management. My/our responsibility is to express an opinion on these financial statements based on my/our audit.

I/We conducted such audit in accordance with generally accepted auditing standards. Those standards require that I/we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I/We believe the audit provides a reasonable basis for my/our opinion.

In my/our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Agency/County for the period ended as noted in the first paragraph above and the results of its operations and its cash flows, if applicable, for the period then ended, in conformity with generally accepted accounting principles. My/Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial and statistical information included on Schedules CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-3; CFR-4; CFR-4A; CFR-5; DMH-1; OMRDD-3; OMRDD-4 (if applicable); OMH-1 (if applicable); and SED-1 (if applicable) is presented for purposes of analysis and is not part of the general purpose financial statements. Such accompanying information reported on the CFR with Document Control Number _____ has been subjected to the auditing procedures applied in the audit of the general purpose financial statements. My/Our procedures also included those minimum audit procedures, where applicable, set forth in the CFR Audit Guidelines contained in Appendix AA of the Consolidated Fiscal Reporting and Claiming Manual. In my/our opinion, those schedules are fairly stated, in all material respects, in relation to the financial statements taken as a whole, have been completed in all material respects in accordance with the guidelines contained in the CFR Instruction Manual, and for all State Education Department programs, have also been completed in all material respects in conformity with Section 200.9 or Section 200.10 (b), (i), (j), (k) and (l) and Section 175.6 of the Regulations of the Commissioner of Education and the State Education Department's Reimbursable Cost Manual, as applicable.

The other information included in this Consolidated Fiscal Report not detailed in the preceeding paragraphs, was not audited by me/us, and accordingly, I/we express no opinion thereon.

Date CFR-ii signed

Signature of Independent Licensed or Independent Certified Public Accountant

Date of Report (Enter the date of the audit report on the financial statements, e.g. the date the field work for the audit was completed.

Firm Name

Telephone Number

Address