OFF-YEAR FILERS

NEW YORK STATE

CONSOLIDATED FISCAL REPORT

For the Period: January 1, 2000 to December 31, 2000

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

AGENCY NAME: _____

ADDRESS: _____

_____

I/We have audited the accompanying general purpose financial statements of the Agency/County listed above, as of (Enter the year end date of the financial statements) _____ 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 as of the date indicated in the first paragraph above, and the results of its operations and its cash flows, if applicable, for the year 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) for the year ended _____ is presented for purposes of additional analysis and is not part of the general purpose financial statements. Such accompanying information included in the schedules for the ____ month period ended _____ (not presented separately) has been subjected to the auditing procedures applied in the audit of the general purpose financial statements. My/Our procedures with respect to such accompanying information included on the CFR schedules with Document Control Number _____ for the year ended _____ also included those 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, such accompanying information included in the schedules for the ____ month period ended _____ is fairly stated in all material respects in relation to the financial statements taken as a whole. No matters came to my/our attention that caused us to believe that such accompanying information for the year ended _____ is not fairly stated in relation to the general purpose financial statements for the year ended _____ taken as a whole. In addition, in my/our opinion, such accompanying information for the year ended _____ has been completed in all material respects in accordance with the guidelines contained in the CFR Instruction Manual and for all State Education Department programs, has 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-iiA 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