

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
For the Period: July 1, 2002 to June 30, 2003

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

Page____

AGENCY NAME: _____	AGENCY CODE: _____	SCHOOL CODE (SED ONLY): _____
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I/We have audited the accompanying (general purpose) financial statements of the Agency/County listed above, as of June 30, 2003 and for the year then ended. These financial statements and the schedules referred to below are the responsibility of the Agency's/County's management. My/Our responsibility is to express an opinion on these financial statements and the schedules referred to below based on our audit.

I/We conducted such audit in accordance with auditing standards generally accepted in the United States of America. 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 my/our 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 year ended as noted in the first paragraph above, and the changes in its net assets and its cash flows, if applicable, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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 (as applicable) 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; OMH-1; and SED-1 is presented for purposes of additional analysis and is not a required 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, the schedules referred to above are fairly stated, in all material respects, in relation to the (general purpose) financial statements taken as a whole, have been completed in all material respects in accordance with the guidance contained in the Consolidated Fiscal Reporting and Claiming 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 preceding paragraphs, was not audited by me/us, and accordingly, I/we express no opinion thereon.

This report is intended solely for the information and use of management of the Agency/County, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties.

Date CFR-ii Signed

Signature of Independent Licensed or Independent Certified Public Accountant or Firm

*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

Firm Address

* The Auditor has not performed any audit procedures since the date of the Auditor's Report on the financial statements.