



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
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January 24, 2014

**RECEIVED**  
EXECUTIVE CORRESPONDENCE

JAN 28 2014

OFFICE OF THE STATE COMPTROLLER  
THOMAS P. DINAPOLI  
COMPTROLLER

The Honorable Thomas P. DiNapoli  
Comptroller  
Office of the State Comptroller  
110 State Street, 15<sup>th</sup> Floor  
Albany, NY 12236

Dear Comptroller DiNapoli:

In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (Department) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2012-S-97) entitled Selected Employee Travel Expenses.

**Recommendation #1:** Work with the Comptroller's Division of Payroll, Accounting and Revenue Services (PARS) to take any additional necessary corrective action related to the potential taxable status of employee travel expenses.

The Department has worked with PARS to implement the recommendation. The Department has shared with the auditors and PARS all the data that is pertinent to this audit. The Department is available to answer any additional questions that may arise to the extent that we have the information requested.

If you have any questions regarding this response, please contact Andrew Klippel, Director of Financial Administration and Agency Budget Services.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Cates-Williams".

Sharon Cates-Williams