



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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December 1, 2014

The Honorable Thomas P. DiNapoli
Comptroller
Office of the State Comptroller
110 State Street, 15th 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 (2014-S-11) entitled Controls Over Cash Advance Accounts.

Recommendation 1: Consolidate the petty cash and travel categories into the "other" category and notify OSC to update its records.

The petty cash and travel categories have been combined into the "other" category and OSC has been notified to update their records.

Recommendation 2: Promptly investigate and resolve adjustments noted on bank account reconciliations, including the five items on the March 2014 reconciliation.

The Department is promptly investigating and resolving adjustments noted on bank account reconciliations. The five items on the March 2014 bank reconciliation have been resolved.

Recommendation 3: Routinely stop payment and write off all outstanding checks that are over one year old.

The Department will continue to stop payment and write off checks that are over one year old.

Recommendation 4: Periodically review paid checks and investigate unusual circumstances to ensure funds are paid to appropriate payees.

The Department has met with the program office to discuss and evaluate options to address the concerns specified. The program office is meeting with the District Office staff to develop guidelines and procedures to ensure that funds are paid to the appropriate payee(s).

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

Sincerely,

A handwritten signature in black ink, appearing to read "S. Cates-Williams", with a long horizontal flourish extending to the right.

Sharon Cates-Williams