

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
WWW.DOS.NY.GOV

ANDREW M. CUOMO  
GOVERNOR

ROSSANA ROSADO  
SECRETARY OF STATE

October 4, 2017

Hon. Thomas P. DiNapoli  
New York State Comptroller  
110 State Street  
Albany, NY 12236

Re: Audit Report 2016-S-79

Dear Mr. DiNapoli:

As required by Executive Law § 170, the Department of State respectfully submits this 90-day response to recommendations made in the audit report 2016-S-79, "Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance."

**Recommendations:**

*Recommendation 1: In designing the new data management system, include features that will allow the Division to more readily and accurately identify cemeteries at risk, thereby increasing work planning efficiency and effectiveness. Such features should include, but not be limited to:*

- *Additional expanded data fields encompassing a range of risk factors*
- *Centralized data access; and*
- *Integrated mobile data collection*

*Department Response:* The Department continues to work with the Office of Information Technology Services (OITS) to update and enhance our data collection systems. This work began prior to the start of the audit and OITS is making progress developing a more robust technology infrastructure that will address the needs of the Division.

*Recommendation 2: Work with each of the 37 cemeteries identified in our analysis of Permanent Maintenance Fund requirements to determine what actions each needs to take to ensure it is sufficiently funded.*

*Department Response:* The Division is committed to assisting cemeteries to prevent them from falling into disrepair or insolvency. However, it does not directly fund cemeteries. The Division is also limited in its ability to direct cemeteries to reduce costs and increase prices. Often, when a cemetery is not sufficiently funded, the most the Division can do is work with the cemetery to see what, if any, actions are available and can be taken to improve its financial position. For these reasons, the Division cannot ensure that every cemetery is sufficiently funded.



**Department  
of State**

Recommendation 3: *Ensure that the required information for visitors is properly posted at cemeteries.*

*Department Response:* The Department continues to inspect cemeteries and notify them when signage is missing or inadequate. When necessary and appropriate, the Department will take enforcement action to correct the non-compliance.

Recommendation 4: *Ensure that all operation manuals used by Division and cemetery staff are up to date with the latest revisions.*

*Department Response:* The Division has begun work to update these manuals. Additionally, the operational manuals are not the only resources available to cemeteries and Division staff. The Division continues to mail annual bulletins directly to cemeteries together with their annual reports. These annual bulletins communicate changes in applicable laws and regulations to the cemeteries and also provide detailed contact lists should they have any questions. The annual bulletins are also posted on the website and shared with Division staff. Division staff also regularly meets with cemeteries, both individually (at audits or at the request of cemetery directors or officers) and at regional and state-wide meetings. Finally, Division staff periodically meets internally and Division management shares updates in law and policy with Division staff via email and memoranda.

At the Department of State, we continually strive to improve our programs and we appreciate the suggestions and recommendations made by your office. We will work to incorporate your recommendations to improve the operations of the Division.

Respectfully,

A handwritten signature in black ink, appearing to read "Rossana Rosado", with a long horizontal flourish extending to the right.

Rossana Rosado  
Secretary of State

Cc: Governor Andrew M. Cuomo  
Senator John J. Flanagan  
Assembly Member Carl E. Heastie  
Senator Catharine Young