



New York State Comptroller  
**THOMAS P. DiNAPOLI**

# **Audits of State Agencies and Public Authorities Five-Year Listing**

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October 1, 2016 – September 30, 2021

January 2023

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# About the Audit Reports in This Listing

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The Comptroller is the chief financial officer of New York State and the administrative head of the Office of the State Comptroller, an office established by the State Constitution.

As a statewide-elected official, the Comptroller is directly accountable to the taxpayers and voters of the State. Consequently, the Office of the State Comptroller is not an agency of the Executive or the Legislature, but rather of the people. This relationship makes the activities of the Office of the State Comptroller directly responsive to public concerns in a very immediate sense: the public interest is the standard that determines all the Comptroller's policies.

An essential characteristic of the Office of the State Comptroller is its independence. This independence pertains especially to the Comptroller's role as State auditor. It is the Comptroller who scrutinizes and reports on how State money is spent.

The Comptroller's audits are central to the sound management of State government. By monitoring State operations and identifying opportunities to improve accountability and enhance productivity, the Comptroller not only fulfills a responsibility to oversee the fiscal management of the State, but also provides the Legislative and Executive branches with an independent and objective view of how State government can operate more efficiently and effectively. By making audit reports available to the public, the Comptroller also provides citizens with an unbiased perspective on the workings of their State government.

Most New York State government operations are supervised by a network of State agencies and public authorities. These organizations are audited by the Division of State Government Accountability in the Office of the State Comptroller. The audits are conducted in accordance with applicable professional standards and guidelines, including those promulgated by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

The findings and recommendations resulting from each audit are published in a formal report, which is designed to include constructive criticism and suggestions for change. State agency and public authority officials are given the opportunity to respond to a confidential draft report to ensure that the observations are accurate and the conclusions are appropriate. The comments of these officials are carefully considered in preparing the final audit report, which is distributed to various State officials and the public. Agency heads are required by law to report to the Governor, the Comptroller, and the Legislature within 180 days after receiving final audit reports to explain how and when they plan to implement the audit recommendations or to take alternative corrective action.

This listing includes all final audit reports related to State agency and public authority operations issued during the five-year period from October 1, 2016 through September 30, 2021 and is a companion to the 2021–2022 Annual Report on Audits. All reports are available at [www.osc.state.ny.us](http://www.osc.state.ny.us).

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Capital District Transportation Authority

|           |          |  |
|-----------|----------|--|
| 2019-S-70 | 10-16-20 | <i>Compliance With Freedom of Information Law Requirements</i> |
|-----------|----------|--|

## Central New York Regional Transportation Authority

|           |          |  |
|-----------|----------|--|
| 2016-S-31 | 02-06-17 | <i>Compliance With Payment Card Industry Standards</i>             |
| 2018-F-5  | 05-04-18 | <i>Compliance With Payment Card Industry Standards (Follow-Up)</i> |

## City University of New York

|           |          |   |
|-----------|----------|---|
| 2015-S-94 | 11-29-17 | <i>Central Office – Controls Over Bank Accounts</i>   |
| 2017-F-14 | 11-29-17 | <i>Medgar Evers College – Controls Over Bank Accounts (Follow-Up)</i>                                 |
| 2017-F-18 | 12-21-17 | <i>Lehman College – Controls Over Bank Accounts (Follow-Up)</i>                                       |
| 2017-F-25 | 03-06-18 | <i>Borough of Manhattan Community College – Controls Over Bank Accounts (Follow-Up)</i>               |
| 2018-F-4  | 09-25-18 | <i>Controls Over CUNY Fully Integrated Resources and Services Tool (Follow-Up)</i>                    |
| 2016-S-35 | 10-19-18 | <i>Selected Aspects of Central Office Disbursements From the Tuition and Fees Refund Bank Account</i> |
| 2018-F-29 | 12-28-18 | <i>York College – Time and Attendance Practices for Public Safety Staff (Follow-Up)</i>               |
| 2018-S-61 | 12-13-19 | <i>Compliance With Payment Card Industry Standards</i>  |
| 2019-S-19 | 09-01-20 | <i>Course Offerings</i>   |
| 2021-F-2  | 05-27-21 | <i>Compliance With Payment Card Industry Standards (Follow-Up)</i>                                    |

## Department of Agriculture and Markets

|           |          |   |
|-----------|----------|---|
| 2016-S-98 | 12-01-17 | <i>Oversight of Weights and Measures Programs</i>             |
| 2017-S-49 | 04-16-18 | <i>Safety of Seized Dogs</i>                                  |
| 2018-S-44 | 05-16-19 | <i>Annual Assessment of Market Orders for 2015 and 2016</i>   |
| 2019-F-5  | 06-18-19 | <i>Safety of Seized Dogs (Follow-Up)</i>                      |
| 2019-F-11 | 07-29-19 | <i>Oversight of Weights and Measures Programs (Follow-Up)</i> |
| 2018-S-32 | 12-09-19 | <i>Oversight of Industrial Hemp</i>                           |
| 2020-S-9  | 04-19-21 | <i>Oversight of the Farm-to-School Program</i>                |
| 2021-F-9  | 07-16-21 | <i>Oversight of Industrial Hemp (Follow-Up)</i>               |

| Report Number | Date Issued | Report Title |
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## Department of Civil Service

The following audits address aspects of the New York State Health Insurance Program (NYSHIP):

|           |          |   |
|-----------|----------|---|
| 2016-S-7  | 11-01-16 | <i>United Healthcare – Empire Plan Drug Rebate Revenue</i>  |
| 2016-S-8  | 03-01-17 | <i>United Healthcare – Overpayments for Services Provided by Long Island Bone and Joint, LLP</i>  |
| 2017-F-5  | 05-15-17 | <i>United Healthcare – Empire Plan Drug Rebate Revenue (Follow-Up)</i>  |
| 2017-F-6  | 05-24-17 | <i>United Healthcare Insurance Company of New York – Empire Plan Drug Rebates (Follow-Up)</i>   |
| 2016-S-57 | 06-22-17 | <i>Empire BlueCross BlueShield – Controls Over Payments for Special Items</i>   |
| 2017-F-23 | 12-27-17 | <i>UnitedHealthcare – Improper Payments for Medical Services Designated By Modifier Code 59 (Follow-Up)</i>                                 |
| 2017-S-35 | 08-13-18 | <i>UnitedHealthcare – Overpayments for Out-of-Network Anesthesia Services Provided at In-Network Ambulatory Surgery Centers</i>             |
| 2017-S-34 | 12-31-18 | <i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services</i>                                     |
| 2016-S-41 | 01-28-19 | <i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2017)</i>             |
| 2018-S-50 | 06-06-19 | <i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2018)</i>             |
| 2019-S-27 | 10-17-19 | <i>CVS Health – Temporary Holding Account Rebate Revenue</i>  |
| 2019-F-38 | 11-18-19 | <i>UnitedHealthcare – Overpayments for Out-of-Network Anesthesia Services Provided at In-Network Ambulatory Surgery Centers (Follow-Up)</i> |
| 2017-S-43 | 11-29-19 | <i>Empire BlueCross – Improper Payments for Special Items Billed by Hospitals Within Long Island Health Network</i>                         |
| 2018-S-60 | 12-12-19 | <i>UnitedHealthcare – Reasonable and Customary Reimbursement Rates for Delayed Claims</i>   |
| 2019-S-31 | 12-20-19 | <i>Empire BlueCross – Improper Payments for Intraocular Lens Claims Billed by Hospitals</i>   |
| 2019-F-46 | 01-03-20 | <i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services (Follow-Up)</i>                         |
| 2019-F-39 | 02-25-20 | <i>Empire BlueCross – Controls Over Payments for Special Items (Follow-Up)</i>  |
| 2019-S-32 | 08-18-20 | <i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members</i>   |
| 2019-S-51 | 08-21-20 | <i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014 – December 31, 2018)</i>       |
| 2020-F-25 | 10-15-20 | <i>CVS Health – Temporary Holding Account Rebate Revenue (Follow-Up)</i>  |
| 2020-F-23 | 12-29-20 | <i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (Follow-Up)</i>                                 |
| 2019-S-23 | 01-07-21 | <i>NYSHIP – Empire Plan Members With Dual Family Coverage</i>   |
| 2020-F-24 | 02-08-21 | <i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (Follow-Up)</i>                                 |
| 2020-S-34 | 09-29-21 | <i>NYSHIP – Payments by UnitedHealthcare for Medical/Surgical Services for Ineligible Members</i>   |
| 2020-S-17 | 09-29-21 | <i>NYSHIP – Payments by CVS Health for Pharmacy Services for Ineligible Members</i>   |

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
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## Department of Corrections and Community Supervision

|           |          |   |
|-----------|----------|---|
| 2016-S-43 | 04-07-17 | <i>Inmate Sentence Calculation and Release Practices</i>  |
| 2018-F-21 | 12-27-18 | <i>Oversight of Sex Offenders Subject to Strict and Intensive Supervision and Treatment (Follow-Up)</i> |
| 2019-S-33 | 01-30-20 | <i>Compliance With Executive Order 88 – Energy Efficiency in State Buildings</i>                        |

## Department of Environmental Conservation

|           |          |   |
|-----------|----------|---|
| 2017-F-13 | 12-07-17 | <i>Collection and Use of Oil Spill Funds (Follow-Up)</i>  |
| 2016-S-82 | 04-27-18 | <i>Drug Management and Disposal</i>   |
| 2017-S-57 | 11-29-18 | <i>Oversight of the Pesticide Reporting Law</i>   |
| 2017-S-81 | 08-12-19 | <i>Report of Title V Operating Permit Program Revenues, Expenditures, and Changes in Fund Balance for the Eight Fiscal Years Ended March 31, 2017</i>             |
| 2018-S-43 | 08-29-19 | <i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees</i>  |
| 2019-S-26 | 07-23-20 | <i>Management of Invasive Species</i>   |
| 2020-F-12 | 09-15-20 | <i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees (Follow-Up)</i>  |
| 2020-F-13 | 09-15-20 | <i>Report of Title V Operating Permit Program Revenues, Expenditures, and Changes in Fund Balance for the Eight Fiscal Years Ended March 31, 2017 (Follow-Up)</i> |
| 2019-S-54 | 10-19-20 | <i>Compliance with the Sewage Pollution Right to Know Act and Monitoring and Enforcement of State Pollutant Discharge Elimination System Permit Requirements</i>  |
| 2020-S-11 | 05-27-21 | <i>Compliance with Executive Order 95 (Open Data)</i>   |

## Department of Financial Services

|           |          |  |
|-----------|----------|--|
| 2017-S-10 | 03-21-19 | <i>Oversight of the Title Insurance Industry</i> |
|-----------|----------|--|

## Department of Health

The following audits address aspects of the Medicaid Program:

|           |          |  |
|-----------|----------|--|
| 2014-S-55 | 10-13-16 | <i>Medicaid Program – Mainstream Managed Care Organizations: Administrative Costs Used in Premium Rate Setting</i> |
| 2015-S-74 | 11-30-16 | <i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2015 Through March 31, 2016</i>               |
| 2016-F-8  | 12-07-16 | <i>Overpayments to Managed Care Organizations and Hospitals for Low Birth Weight Newborns (Follow-Up)</i>          |
| 2016-S-4  | 12-08-16 | <i>Medicaid Program – Improper Episodic Payments to Home Health Providers</i>                                      |
| 2016-F-7  | 12-08-16 | <i>Improper Payments to a Physical Therapist (Follow-Up)</i>   |
| 2016-F-18 | 12-08-16 | <i>Medicaid Overpayments for Certain Medicare Part C Claims (Follow-Up)</i>  |

| <b>Report Number</b> | <b>Date Issued</b> | <b>Report Title</b>  |
|----------------------|--------------------|--|
| 2016-F-16            | 12-15-16           | <i>Medicaid Payments Made Pursuant to Medicare Part C (Follow-Up)</i>  |
| 2016-F-17            | 01-12-17           | <i>Multiple Same-Day Procedures on Ambulatory Patient Groups Claims (Follow-Up)</i>  |
| 2015-S-14            | 03-01-17           | <i>Medicaid Program – Reducing Medicaid Costs for Recipients With End Stage Renal Disease</i>  |
| 2013-S-4             | 06-27-17           | <i>Medicaid Program – Medicaid Payments for Pharmacy Claims: Joia Pharmacy and a Related Prescriber</i>                                      |
| 2016-S-6             | 06-30-17           | <i>Medicaid Program – Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program</i>                                     |
| 2016-F-27            | 06-30-17           | <i>Medicaid Drug Rebate Program Under Managed Care (Follow-Up)</i>   |
| 2015-S-47            | 07-11-17           | <i>Medicaid Program – Inappropriate Premium Payments for Recipients No Longer Enrolled in Mainstream Managed Care and Family Health Plus</i> |
| 2016-S-12            | 07-25-17           | <i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2016 Through September 30, 2016</i>                                       |
| 2015-S-76            | 09-13-17           | <i>Medicaid Program – Administrative Costs Used in Premium Rate Setting of Mainstream Managed Care Organizations</i>                         |
| 2017-F-2             | 09-19-17           | <i>Questionable Payments for Practitioner Services and Pharmacy Claims Pertaining to a Selected Physician (Follow-Up)</i>                    |
| 2015-S-30            | 09-27-17           | <i>Medicaid Program – Managed Long Term Care Premium Rate Setting</i>  |
| 2015-S-6             | 10-06-17           | <i>Improper Medicaid Payments to Eye Care Providers</i>  |
| 2017-F-3             | 10-06-17           | <i>Ambulatory Patient Groups Payments for Duplicate Claims and Services in Excess of Medicaid Service Limits (Follow-Up)</i>                 |
| 2017-F-10            | 10-06-17           | <i>Improper Payments for Recipients No Longer Enrolled in Managed Long Term Care Partial Capitation Plans (Follow-Up)</i>                    |
| 2017-F-11            | 10-12-17           | <i>Eye Care Provider and Family Inappropriately Enroll as Recipients and Overcharge for Vision Services (Follow-Up)</i>                      |
| 2017-F-4             | 12-07-17           | <i>Appropriateness of Medicaid Eligibility Determined by the New York State of Health System (Follow-Up)</i>                                 |
| 2016-S-66            | 12-08-17           | <i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2016 Through March 31, 2017</i>   |
| 2016-S-67            | 12-15-17           | <i>Medicaid Program – Appropriateness of Payments to Transportation Management Contractors and Providers</i>                                 |
| 2017-F-9             | 12-20-17           | <i>Optimizing Medicaid Drug Rebates (Follow-Up)</i>  |
| 2016-S-59            | 02-26-18           | <i>Medicaid Program – Managed Care Organizations: Payments to Ineligible Providers</i>   |
| 2016-S-63            | 04-17-18           | <i>Medicaid Program – Inappropriate Payments Related to Procedure Modifiers</i>  |
| 2018-F-2             | 05-04-18           | <i>Improper Episodic Payments to Home Health Providers (Follow-Up)</i>   |
| 2016-S-60            | 06-13-18           | <i>Medicaid Program – Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance</i>                              |
| 2017-S-61            | 06-22-18           | <i>Medicaid Program – Maximizing Drug Rebates for Health and Recovery Plans</i>  |



| Report Number | Date Issued | Report Title   |
|---------------|-------------|--|
| 2017-S-23     | 08-03-18    | <i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2017 Through September 30, 2017</i>   |
| 2018-F-1      | 08-22-18    | <i>Medicaid Managed Care Organization Fraud and Abuse Detection (Follow-Up)</i>  |
| 2018-S-10     | 09-05-18    | <i>Medicaid Program – Improper Medicaid Payments to a Transportation Provider</i>  |
| 2018-F-8      | 09-05-18    | <i>Reducing Medicaid Costs for Recipients With End Stage Renal Disease (Follow-Up)</i>   |
| 2016-S-54     | 09-10-18    | <i>Medicaid Program – Medicaid Payments to Medicare Advantage Plan Providers</i>   |
| 2018-F-14     | 10-23-18    | <i>Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program (Follow-Up)</i>  |
| 2017-S-66     | 11-20-18    | <i>Medicaid Program – Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program</i>  |
| 2017-S-41     | 12-06-18    | <i>Medicaid Program – Improper Medicaid Payments for Childhood Vaccines</i>  |
| 2017-S-36     | 12-11-18    | <i>Medicaid Program – Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY</i>   |
| 2017-S-46     | 12-11-18    | <i>Medicaid Program – Medicaid Overpayments for Medicare Advantage Plan Services</i>   |
| 2017-S-76     | 12-11-18    | <i>Medicaid Program – Improper Medicaid Payments for Recipients in Hospice Care</i>  |
| 2018-F-10     | 12-27-18    | <i>Mainstream Managed Care Organizations – Administrative Costs Used in Premium Rate Setting (Follow-Up)</i>   |
| 2018-F-26     | 12-27-18    | <i>Medicaid Payments for Pharmacy Claims – Joia Pharmacy and a Related Prescriber (Follow-Up)</i>  |
| 2018-F-28     | 12-27-18    | <i>Improper Medicaid Payments to Eye Care Providers (Follow-Up)</i>  |
| 2017-S-74     | 01-10-19    | <i>Medicaid Program – Improper Fee-for-Service Payments for Services Covered by Managed Care</i>   |
| 2017-S-63     | 02-05-19    | <i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2017 Through March 31, 2018</i>   |
| 2017-S-85     | 04-08-19    | <i>Medicaid Program – Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition</i>   |
| 2018-S-45     | 05-16-19    | <i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services</i>  |
| 2018-S-16     | 06-03-19    | <i>Medicaid Program – Improper Payments for Sexual and Erectile Dysfunction Drugs, Procedures, and Supplies Provided to Medicaid Recipients, Including Sex Offenders</i> |
| 2018-S-13     | 07-10-19    | <i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2018 Through September 30, 2018</i>   |
| 2018-S-24     | 07-29-19    | <i>Medicaid Program – Improper Managed Care Payments for Recipients With Duplicate Client Identification Numbers</i>   |
| 2019-F-10     | 07-31-19    | <i>Inappropriate Payments Related to Procedure Modifiers (Follow-Up)</i>   |
| 2019-F-2      | 09-06-19    | <i>Managed Care Organizations – Payments to Ineligible Providers (Follow-Up)</i>   |
| 2018-S-55     | 09-27-19    | <i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2018 Through March 31, 2019</i>   |
| 2019-F-28     | 10-15-19    | <i>Improper Medicaid Payments to a Transportation Provider (Follow-Up)</i>   |

| Report Number | Date Issued | Report Title  |
|---------------|-------------|---|
| 2019-F-29     | 10-15-19    | <i>Medicaid Payments to Medicare Advantage Plan Providers (Follow-Up)</i>   |
| 2016-S-73     | 10-30-19    | <i>Medicaid Program – Overpayments for Therapy Services and Prescription Drugs Covered by Medicare</i>  |
| 2018-S-46     | 01-17-20    | <i>Medicaid Program – Medicare Part D Clawback Payments</i>   |
| 2018-S-65     | 01-17-20    | <i>Medicaid Program – Improper Fee-for-Service Payments for Services Covered by Long-Term Care Plans</i>  |
| 2019-F-33     | 01-17-20    | <i>Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance (Follow-Up)</i>  |
| 2019-F-41     | 01-17-20    | <i>Maximizing Drug Rebates for Health and Recovery Plans (Follow-Up)</i>  |
| 2019-F-20     | 02-25-20    | <i>Inappropriate Premium Payments for Recipients No Longer Enrolled in Mainstream Managed Care and Family Health Plus (Follow-Up)</i>                             |
| 2019-F-53     | 05-07-20    | <i>Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program (Follow-Up)</i>  |
| 2020-F-2      | 07-01-20    | <i>Medicaid Overpayments for Medicare Advantage Plan Services (Follow-Up)</i>   |
| 2020-F-4      | 07-01-20    | <i>Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY (Follow-Up)</i>   |
| 2019-S-12     | 09-02-20    | <i>Medicaid Program – Claims Processing Activity April 1, 2019 Through September 30, 2019</i>   |
| 2020-F-9      | 09-02-20    | <i>Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition (Follow-Up)</i>   |
| 2020-F-10     | 09-15-20    | <i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services (Follow-Up)</i>   |
| 2019-S-11     | 09-17-20    | <i>Medicaid Program – Cost of Pharmacy Services Under Managed Care</i>  |
| 2019-S-22     | 09-17-20    | <i>Medicaid Program – Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers</i>                  |
| 2019-S-43     | 09-17-20    | <i>Medicaid Program – Accuracy of Medicaid Eligibility Determined by NY State of Health</i>   |
| 2019-S-45     | 09-17-20    | <i>Medicaid Program – Improper Medicaid Payments for Terminated Drugs</i>   |
| 2019-F-59     | 10-15-20    | <i>Improper Medicaid Payments for Recipients in Hospice Care (Follow-Up)</i>  |
| 2019-S-53     | 10-20-20    | <i>Medicaid Program – Claims Processing Activity October 1, 2019 Through March 31, 2020</i>   |
| 2020-F-3      | 12-23-20    | <i>Improper Medicaid Payments for Childhood Vaccines (Follow-Up)</i>  |
| 2018-S-71     | 12-28-20    | <i>Medicaid Program – Improper Medicaid Payments for Individuals Receiving Hospice Services Covered by Medicare</i>   |
| 2020-F-15     | 02-08-21    | <i>Improper Payments for Sexual and Erectile Dysfunction Drugs, Procedures, and Supplies Provided to Medicaid Recipients, Including Sex Offenders (Follow-Up)</i> |
| 2020-F-8      | 02-11-21    | <i>Improper Fee-for-Service Payments for Services Covered by Managed Care (Follow-Up)</i>   |
| 2020-S-8      | 08-17-21    | <i>Medicaid Program – Improper Medicaid Payments for Misclassified Patient Discharges</i>   |
| 2019-S-2      | 08-17-21    | <i>Medicaid Program – Improper Medicaid Payments for Claims Not in Compliance With Ordering, Prescribing, Referring, and Attending Requirements</i>               |
| 2020-F-22     | 08-17-21    | <i>Improper Managed Care Premium Payments for Recipients With Duplicate Client Identification Numbers (Follow-Up)</i>   |

| Report Number | Date Issued | Report Title  |
|---------------|-------------|---|
| 2021-F-4      | 08-31-21    | <i>Improper Fee-for-Service Payments for Services Covered by Managed Long-Term Care Plans (Follow-Up)</i> |
| 2020-S-65     | 09-21-21    | <i>Medicaid Program – Cost Saving Opportunities on Payments of Medicare Part C Claims</i>                 |
| 2020-S-22     | 09-21-21    | <i>Medicaid Program – Claims Processing Activity April 1, 2020 Through September 30, 2020</i>             |

The following audits address other areas of Department of Health oversight:

|           |          |  |
|-----------|----------|--|
| 2016-F-11 | 12-08-16 | <i>Facility Structure, Safety, and Health Code Waivers (Follow-Up)</i>   |
| 2016-F-29 | 03-23-17 | <i>New York City School-Based Health Centers – Security and Controls Over Medications and Related Supplies (Follow-Up)</i>         |
| 2016-S-30 | 05-22-17 | <i>Fiscal Oversight and Monitoring of AIDS Institute Service Provider Contracts</i>  |
| 2016-S-65 | 06-08-17 | <i>Criminal History Background Checks of Unlicensed Health Care Employees</i>  |
| 2017-F-12 | 03-08-18 | <i>Nursing Home Surveillance (Follow-Up)</i>   |
| 2017-S-78 | 09-17-18 | <i>Oversight of Obesity and Diabetes Prevention Programs</i>   |
| 2016-S-80 | 09-19-18 | <i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes</i>   |
| 2017-S-45 | 09-24-18 | <i>Oversight of Public Water Systems</i>   |
| 2018-F-13 | 11-20-18 | <i>Criminal History Background Checks of Unlicensed Health Care Employees (Follow-Up)</i>  |
| 2017-S-62 | 04-05-19 | <i>Oversight of Food Service Establishments</i>  |
| 2018-S-12 | 08-08-19 | <i>Lead Poisoning Prevention Program</i>   |
| 2019-F-35 | 11-18-19 | <i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes (Follow-Up)</i>   |
| 2019-F-34 | 11-19-19 | <i>Oversight of Public Water Systems (Follow-Up)</i>   |
| 2018-S-1  | 12-09-19 | <i>Wadsworth Center Environmental Laboratory Approval Program</i>  |
| 2019-F-43 | 12-10-19 | <i>Oversight of Obesity and Diabetes Prevention Programs (Follow-Up)</i>   |
| 2019-S-15 | 03-10-21 | <i>Patient Safety Center Activities and Handling of Revenues</i>   |
| 2019-S-64 | 09-23-21 | <i>Oversight of Registration, Licensing, and Inspection of Radioactive Materials Facilities and Radiation Equipment Facilities</i> |

## Department of Labor

|           |          |   |
|-----------|----------|---|
| 2016-S-70 | 07-27-17 | <i>Protection of Child Performers</i>                                   |
| 2017-S-14 | 04-23-18 | <i>Restrictions on Consecutive Hours of Work for Nurses</i>             |
| 2018-F-24 | 12-11-18 | <i>Protection of Child Performers (Follow-Up)</i>                       |
| 2019-F-12 | 09-09-19 | <i>Restrictions on Consecutive Hours of Work for Nurses (Follow-Up)</i> |
| 2019-S-46 | 03-03-21 | <i>Selected Wage Investigation Procedures</i>                           |

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Department of Motor Vehicles

|           |          |   |
|-----------|----------|---|
| 2016-F-12 | 12-08-16 | <i>Traffic Ticket Surcharges (Follow-Up)</i>  |
| 2016-S-71 | 08-15-17 | <i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities</i>   |
| 2018-F-25 | 12-11-18 | <i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities (Follow-Up)</i>   |
| 2018-S-7  | 02-07-19 | <i>Enforcement of Article 19-A of the Vehicle and Traffic Law</i>   |
| 2019-M-1  | 09-11-19 | <i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and Motor Vehicle Safety Responsibility Act for the Four State Fiscal Years Ended March 31, 2018</i> |
| 2019-S-5  | 12-13-19 | <i>Allocation, Billing, and Collection of Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act</i>                      |
| 2020-F-6  | 02-08-21 | <i>Enforcement of Article 19-A of the Vehicle and Traffic Law (Follow-Up)</i>   |
| 2021-F-3  | 05-27-21 | <i>Allocation, Billing, and Collection of Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act (Follow-Up)</i>          |

## Department of State

|           |          |   |
|-----------|----------|---|
| 2016-S-79 | 07-11-17 | <i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance</i>             |
| 2017-S-55 | 09-28-18 | <i>Do Not Call Enforcement Efforts</i>  |
| 2018-F-22 | 12-27-18 | <i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance (Follow-Up)</i> |
| 2019-F-48 | 02-19-20 | <i>Do Not Call Enforcement Efforts (Follow-Up)</i>  |
| 2019-S-16 | 04-08-20 | <i>Compliance With Executive Order 95 (Open Data)</i>   |
| 2019-S-42 | 07-06-21 | <i>Implementation of the Security Guard Act</i>   |
| 2021-F-11 | 08-18-21 | <i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>   |

## Department of Taxation and Finance

|           |          |   |
|-----------|----------|---|
| 2016-S-84 | 10-04-17 | <i>Controls Over the Collection of the Public Safety Communications Surcharge</i> |
| 2016-S-96 | 12-19-17 | <i>Controls Over Unclaimed Bottle Deposits</i>                                    |
| 2017-S-26 | 02-02-18 | <i>Oversight of the Agricultural Assessment Program</i>                           |
| 2017-S-88 | 01-08-19 | <i>Administration and Collection of Real Estate Transfer Taxes</i>                |
| 2019-F-6  | 10-15-19 | <i>Controls Over Unclaimed Bottle Deposits (Follow-Up)</i>                        |
| 2018-S-28 | 05-20-20 | <i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax</i>             |
| 2019-S-61 | 08-24-21 | <i>Efforts to Collect Delinquent Taxes</i>  |

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Department of Transportation

|           |          |  |
|-----------|----------|--|
| 2016-F-13 | 10-04-16 | <i>Railroad Bridge Inspection Program (Follow-Up)</i>                                      |
| 2017-S-25 | 06-20-19 | <i>Welcome Center and Rest Area Planning and Implementation</i>                            |
| 2019-F-24 | 09-27-19 | <i>Collection of Special Hauling and Divisible Load Overweight Permit Fees (Follow-Up)</i> |

## Division of Criminal Justice Services

|           |          |  |
|-----------|----------|--|
| 2019-S-21 | 04-24-20 | <i>Monitoring and Administration of Public Protection Grant Programs</i> |
|-----------|----------|--|

## Division of Homeland Security and Emergency Services

|           |          |  |
|-----------|----------|--|
| 2016-S-90 | 07-18-17 | <i>Awarding and Oversight of Statewide Interoperable Communications Grants</i>             |
| 2017-S-33 | 03-21-18 | <i>Continuity of Operations Planning</i>   |
| 2018-F-27 | 11-13-18 | <i>Awarding and Oversight of Statewide Interoperable Communications Grants (Follow-Up)</i> |
| 2019-F-13 | 09-11-19 | <i>Continuity of Operations Planning (Follow-Up)</i>                                       |

## Division of Military and Naval Affairs

|           |          |   |
|-----------|----------|---|
| 2018-S-66 | 04-27-20 | <i>Internal Controls Over Selected Financial Operations</i> |
| 2019-S-50 | 09-03-20 | <i>Lead Contamination of State Armories</i>                 |

## Division of State Police

|           |          |  |
|-----------|----------|--|
| 2017-F-21 | 11-28-17 | <i>Seized Assets Program (Follow-Up)</i>                     |
| 2019-S-44 | 05-27-20 | <i>Processing of Sexual Offense Evidence Collection Kits</i> |

## Dormitory Authority of the State of New York

|           |          |   |
|-----------|----------|---|
| 2015-S-99 | 04-04-17 | <i>Monitoring of Prevailing Wage Compliance on Construction Contracts</i>             |
| 2018-F-30 | 12-27-18 | <i>Monitoring of Prevailing Wage Compliance on Construction Contracts (Follow-Up)</i> |

## Empire State Development Corporation

|           |          |   |
|-----------|----------|---|
| 2016-F-1  | 12-30-16 | <i>Oversight of International Offices (Follow-Up)</i> |
| 2016-S-40 | 05-17-17 | <i>Compliance With Outcome Reporting Requirements</i> |
| 2017-S-60 | 08-21-20 | <i>Oversight of Select High-Technology Projects</i>   |

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Environmental Facilities Corporation

|           |          |  |
|-----------|----------|--|
| 2017-S-19 | 06-20-18 | <i>Monitoring the Green Innovation Grant Program</i> |
|-----------|----------|--|

## Erie County Medical Center Corporation

|           |          |  |
|-----------|----------|--|
| 2016-S-29 | 01-13-17 | <i>Employee Incentive and Bonus Payments</i>             |
| 2018-F-6  | 07-03-18 | <i>Employee Incentive and Bonus Payments (Follow-Up)</i> |

## Gaming Commission

|           |          |  |
|-----------|----------|--|
| 2017-S-77 | 11-13-18 | <i>Equine Health and Safety</i>  |
| 2019-S-8  | 01-10-20 | <i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections</i>             |
| 2019-F-49 | 05-06-20 | <i>Equine Health and Safety (Follow-Up)</i>  |
| 2020-F-31 | 05-05-21 | <i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections (Follow-Up)</i> |

## Higher Education Services Corporation

|           |          |  |
|-----------|----------|--|
| 2017-S-75 | 11-28-18 | <i>Oversight of the STEM Incentive Program</i>             |
| 2019-F-56 | 03-11-20 | <i>Oversight of the STEM Incentive Program (Follow-Up)</i> |

The following audits address aspects of the Tuition Assistance Program:

|          |          |   |
|----------|----------|---|
| 2016-T-1 | 01-11-17 | <i>CUNY York College</i>                      |
| 2016-T-2 | 01-27-17 | <i>Fordham University</i>                     |
| 2016-T-4 | 10-31-17 | <i>New York College of Health Professions</i> |

## Homes and Community Renewal

|           |          |  |
|-----------|----------|--|
| 2015-S-83 | 05-31-17 | <i>Housing Finance Agency – The 80/20 Housing Program</i>  |
| 2016-S-46 | 08-17-17 | <i>Division of Housing and Community Renewal – Administration of Mitchell-Lama Waiting Lists</i>                     |
| 2017-S-12 | 04-10-18 | <i>Division of Housing and Community Renewal – Enforcement of the Mitchell-Lama Surcharge Provisions</i>             |
| 2018-F-3  | 06-20-18 | <i>Office of Rent Administration – Administration of Tenant Complaints (Follow-Up)</i>                               |
| 2018-F-18 | 11-13-18 | <i>Housing Finance Agency – The 80/20 Housing Program (Follow-Up)</i>  |
| 2019-F-9  | 09-06-19 | <i>Division of Housing and Community Renewal – Enforcement of the Mitchell-Lama Surcharge Provisions (Follow-Up)</i> |
| 2018-S-58 | 12-11-19 | <i>Office of Rent Administration – Collection of Fines Related to Tenant Complaints</i>                              |

| Report Number | Date Issued | Report Title   |
|---------------|-------------|--|
| 2019-F-44     | 04-02-20    | <i>Low-Income Housing Trust Fund Program (Follow-Up)</i>   |
| 2020-F-19     | 01-19-21    | <i>Division of Housing and Community Renewal – Administration of Mitchell-Lama Waiting Lists (Follow-Up)</i>                         |
| 2020-S-4      | 07-15-21    | <i>Housing Trust Fund Corporation – Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program</i> |
| 2020-S-48     | 08-18-21    | <i>Division of Housing and Community Renewal – Controls Over Federally Funded Programs and Maximization of Federal Funding</i>       |

## Homeless Housing and Assistance Corporation

|           |          |  |
|-----------|----------|--|
| 2018-S-4  | 01-10-19 | <i>Homeless Housing and Assistance Program – Project Selection and Maintenance</i>             |
| 2020-F-14 | 08-18-20 | <i>Homeless Housing and Assistance Program – Project Selection and Maintenance (Follow-Up)</i> |

## Hudson River Park Trust

|           |          |  |
|-----------|----------|--|
| 2016-F-22 | 09-15-17 | <i>Selected Financial Management Practices (Follow-Up)</i> |
|-----------|----------|--|

## Justice Center for the Protection of People With Special Needs

|           |          |  |
|-----------|----------|--|
| 2015-S-61 | 03-06-17 | <i>Selected Aspects of Incident Intake and Investigation</i> |
|-----------|----------|--|

## Metropolitan Transportation Authority

|           |          |  |
|-----------|----------|--|
| 2015-S-17 | 11-03-16 | <i>New York City Transit – Selected Aspects of the Paratransit Call Center Operations</i>                                  |
| 2016-F-23 | 02-14-17 | <i>New York City Transit – Trash Can Free Stations Pilot Program (Follow-Up)</i>   |
| 2016-S-11 | 06-15-17 | <i>New York City Transit – Selected Aspects of Subway Station Safety</i>   |
| 2016-S-91 | 06-15-17 | <i>Staten Island Railway – Safety at Stations</i>  |
| 2017-F-8  | 09-27-17 | <i>New York City Transit – Train On-Time Performance (Follow-Up)</i>   |
| 2017-F-7  | 10-06-17 | <i>New York City Transit – Subway Wait Assessment (Follow-Up)</i>  |
| 2016-S-64 | 11-14-17 | <i>Triborough Bridge and Tunnel Authority – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees</i>         |
| 2016-S-78 | 12-08-17 | <i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility</i>                                       |
| 2016-S-26 | 03-01-18 | <i>New York City Transit – Operational Training and Medical Assessments of Train Crews</i>                                 |
| 2017-S-71 | 03-01-18 | <i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews</i>                                 |
| 2016-S-92 | 04-12-18 | <i>New York City Transit – Selected Safety and Security Equipment at Subway Stations</i>                                   |
| 2017-S-84 | 04-12-18 | <i>Staten Island Railway – Selected Safety and Security Equipment at Train Stations</i>                                    |
| 2017-S-70 | 07-11-18 | <i>Triborough Bridge and Tunnel Authority – Efforts to Collect Tolls and Fees Using License Plate Images and Law Firms</i> |

| Report Number | Date Issued | Report Title  |
|---------------|-------------|---|
| 2017-S-37     | 08-07-18    | <i>Long Island Rail Road – Management of Unexpected Delays and Events During Winter 2017-18</i>   |
| 2017-S-6      | 10-17-18    | <i>New York City Transit – Signal Maintenance, Inspections, and Testing</i>   |
| 2017-S-8      | 11-07-18    | <i>Long Island Rail Road – Maintenance, Inspection, and Testing of the Event Recorder System</i>  |
| 2017-S-48     | 01-17-19    | <i>New York City Transit, Manhattan and Bronx Surface Transit Operating Authority, MTA Bus Company, and Staten Island Railway – Employee Qualifications, Hiring, and Promotions</i> |
| 2018-S-35     | 01-16-19    | <i>Homeless Outreach Program at the Long Island Rail Road</i>   |
| 2018-S-36     | 02-21-19    | <i>Homeless Outreach Program at the Metro-North Railroad</i>  |
| 2018-S-30     | 02-27-19    | <i>Long Island Rail Road – Unexpected Delays and Events</i>   |
| 2018-F-20     | 03-07-19    | <i>New York City Transit – Practices Used by the Transit Adjudication Bureau to Collect and Account for Fines and Fees (Follow-Up)</i>  |
| 2017-S-54     | 05-07-19    | <i>New York City Transit and MTA Bus Company – Bus Wait Assessment and Other Performance Indicators</i>   |
| 2018-S-19     | 07-18-19    | <i>New York City Transit – Maintenance and Inspection of Event Recorder Units</i>   |
| 2018-S-5      | 07-23-19    | <i>Homeless Outreach Program at Penn Station, Grand Central, and Outlying Stations Within New York City</i>   |
| 2018-S-15     | 07-29-19    | <i>New York City Transit – Selected Aspects of Capital Program Project Management</i>   |
| 2019-F-8      | 09-06-19    | <i>Staten Island Railway – Selected Safety and Security Equipment at Train Stations (Follow-Up)</i>   |
| 2019-F-7      | 09-18-19    | <i>New York City Transit – Selected Safety and Security Equipment at Subway Stations (Follow-Up)</i>  |
| 2019-F-1      | 10-15-19    | <i>Triborough Bridge and Tunnel Authority – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees (Follow-Up)</i>  |
| 2018-S-53     | 11-19-19    | <i>Long Island Rail Road – Fare Collection</i>  |
| 2019-F-17     | 11-19-19    | <i>New York City Transit – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>  |
| 2019-F-18     | 12-13-19    | <i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>  |
| 2018-S-18     | 01-06-20    | <i>Selected Performance Measures</i>  |
| 2019-F-16     | 01-06-20    | <i>Staten Island Railway – Safety at Stations (Follow-Up)</i>   |
| 2018-S-72     | 01-17-20    | <i>New York City Transit – New Customer-Focused Subway Metrics</i>  |
| 2019-F-19     | 01-28-20    | <i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility (Follow-Up)</i>  |
| 2019-F-15     | 02-20-20    | <i>New York City Transit – Selected Aspects of Subway Station Safety (Follow-Up)</i>  |
| 2019-F-58     | 08-19-20    | <i>New York City Transit – Signal Maintenance, Inspections, and Testing (Follow-Up)</i>   |
| 2019-S-62     | 09-03-20    | <i>New York City Transit – Subway Wait Assessment</i>   |
| 2018-S-33     | 09-25-20    | <i>Administration of Self-Insured Workers' Compensation Plans</i>   |
| 2018-S-70     | 12-14-20    | <i>Long Island Rail Road – Management of Capital Projects</i>   |
| 2019-S-14     | 03-04-21    | <i>Capital Construction – All-Agency Contract Evaluation System</i>   |



| Report Number | Date Issued | Report Title  |
|---------------|-------------|---|
| 2019-S-7      | 04-15-21    | <i>New York City Transit and MTA Bus Company – Fare Evasion</i>       |
| 2019-S-55     | 06-28-21    | <i>Metro-North Railroad – Response Planning for Unexpected Events</i> |

## Multi-Agency

|           |          |  |
|-----------|----------|--|
| 2016-S-1  | 03-21-17 | <i>Department of Corrections and Community Supervision/Department of Labor: Selected Aspects of the Pay for Success Program</i>  |
| 2016-S-37 | 06-09-17 | <i>New York City Police Department/New York State Liquor Authority: Responsiveness to Noise Complaints Related to New York City Nightlife Establishments</i>   |
| 2016-S-49 | 06-27-17 | <i>Department of Health/Office of Temporary and Disability Assistance: Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency</i>  |
| 2016-S-55 | 06-21-17 | <i>Department of Environmental Conservation/Department of Health/Office of Parks, Recreation and Historic Preservation: Oversight of Health and Safety Regulations at Public Pools, Beaches, and Spray Grounds</i> |
| 2017-F-15 | 11-09-17 | <i>Office of General Services/State Education Department: Preferred Source Contracting (Follow-Up)</i>   |
| 2017-S-38 | 01-24-18 | <i>State Education Department/Division of State Police: Compliance With the Enough is Enough Act</i>   |
| 2018-F-12 | 09-24-18 | <i>Department of Health/Office of Temporary and Disability Assistance: Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency (Follow-Up)</i>  |
| 2017-S-53 | 10-29-18 | <i>New York City Department of Health and Mental Hygiene/New York City Department of Social Services/Office of Temporary and Disability Assistance: Oversight of Certified Homeless Shelter Food Services</i>      |
| 2017-S-69 | 01-09-19 | <i>Department of Labor/Department of Taxation and Finance: New York Youth Jobs Program</i>   |
| 2018-S-59 | 01-16-20 | <i>Metropolitan Transportation Authority/New York City Department of Social Services: Homeless Outreach Services in the New York City Subway System</i>  |
| 2019-F-36 | 02-04-20 | <i>New York City Police Department/New York State Liquor Authority: Responsiveness to Noise Complaints Related to New York City Nightlife Establishments (Follow-Up)</i>   |
| 2020-F-7  | 09-15-20 | <i>Department of Labor/Department of Taxation and Finance: New York Youth Jobs Program (Follow-Up)</i>   |

## New York Power Authority

|           |          |   |
|-----------|----------|---|
| 2017-F-17 | 12-11-18 | <i>Selected Management and Operations Practices (Follow-Up)</i> |
| 2017-F-16 | 12-28-18 | <i>Real Estate Portfolio (Follow-Up)</i>                        |

## New York Racing Association

|           |          |  |
|-----------|----------|--|
| 2017-F-26 | 01-24-18 | <i>Capital Program Revenue and Expenses (Follow-Up)</i>      |
| 2017-F-27 | 01-24-18 | <i>Financial Condition and Selected Expenses (Follow-Up)</i> |

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|---------------|-------------|--------------|
|---------------|-------------|--------------|

## New York State Canal Corporation

|           |          |  |
|-----------|----------|--|
| 2016-F-20 | 01-12-17 | <i>Infrastructure Inspection and Maintenance (Follow-Up)</i> |
|-----------|----------|--|

## New York State Energy Research and Development Authority

|          |          |   |
|----------|----------|---|
| 2018-F-7 | 06-20-18 | <i>NY-Sun Incentive Program (Follow-Up)</i> |
|----------|----------|---|

## New York State Thruway Authority

|           |          |  |
|-----------|----------|--|
| 2015-S-59 | 11-17-16 | <i>Effectiveness of Cost Containment Initiatives</i>               |
| 2017-S-11 | 09-19-17 | <i>Compliance With Payment Card Industry Standards</i>             |
| 2019-F-14 | 09-27-19 | <i>Compliance With Payment Card Industry Standards (Follow-Up)</i> |

## Niagara Frontier Transportation Authority

|           |          |   |
|-----------|----------|---|
| 2018-F-16 | 09-04-18 | <i>Capital Planning (Follow-Up)</i>                   |
| 2019-S-40 | 12-12-19 | <i>Use of Vendor-Supported Technology</i>             |
| 2020-F-28 | 01-19-21 | <i>Use of Vendor-Supported Technology (Follow-Up)</i> |

## Office for the Aging

|           |          |   |
|-----------|----------|---|
| 2018-S-48 | 10-03-19 | <i>Long-Term Care Ombudsman Program</i>             |
| 2020-F-27 | 12-31-20 | <i>Long-Term Care Ombudsman Program (Follow-Up)</i> |

## Office for People With Developmental Disabilities

|           |          |  |
|-----------|----------|--|
| 2013-S-60 | 12-09-16 | <i>The Association of Neurologically Impaired Brain Injured Children, Inc. – Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i> |
| 2016-S-2  | 12-14-17 | <i>Lifespire, Inc. – Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i>   |
| 2017-S-29 | 09-05-18 | <i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts</i>  |
| 2017-S-50 | 10-01-18 | <i>Oversight of Passenger Safety</i>   |
| 2018-S-42 | 08-15-19 | <i>Accountability and Surplussing of Vehicles</i>  |
| 2017-S-67 | 11-18-19 | <i>Compliance With Jonathan's Law</i>  |
| 2019-F-42 | 11-18-19 | <i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts (Follow-Up)</i>  |
| 2019-S-38 | 07-28-20 | <i>Controls Over Transportation Services and Transportation-Related Expenses</i>   |
| 2020-F-1  | 07-28-20 | <i>Oversight of Passenger Safety (Follow-Up)</i>   |
| 2020-F-26 | 02-25-21 | <i>Compliance With Jonathan's Law (Follow-Up)</i>  |
| 2021-F-1  | 05-27-21 | <i>Accountability and Surplussing of Vehicles (Follow-Up)</i>  |

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|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Office of Addiction Services and Supports

|           |          |  |
|-----------|----------|--|
| 2018-F-11 | 09-05-18 | <i>Drug and Alcohol Treatment Program – Provider Claiming of Depreciation Expenses (Follow-Up)</i> |
| 2017-S-21 | 01-09-19 | <i>Oversight of Contract Expenditures of Phoenix House New York</i>                                |
| 2018-S-39 | 02-05-19 | <i>Problem Gambling Treatment Program</i>  |
| 2020-F-5  | 05-07-20 | <i>Problem Gambling Treatment Program (Follow-Up)</i>  |
| 2018-S-64 | 05-15-20 | <i>Oversight of Drug Disposal</i>  |
| 2020-S-5  | 08-18-21 | <i>Oversight of Contract Expenditures of Palladia, Inc.</i>  |

## Office of Children and Family Services

|           |          |  |
|-----------|----------|--|
| 2015-S-79 | 07-21-17 | <i>Oversight of Critical Foster Care Program Requirements</i>                |
| 2016-S-39 | 02-13-18 | <i>Financial Oversight of the Advantage After School Program</i>             |
| 2017-S-16 | 04-24-18 | <i>Oversight of Residential Domestic Violence Programs</i>                   |
| 2017-S-56 | 03-21-19 | <i>Access Controls Over Selected Critical Systems</i>                        |
| 2019-F-27 | 09-27-19 | <i>Financial Oversight of the Advantage After School Program (Follow-Up)</i> |
| 2019-F-52 | 02-03-20 | <i>Oversight of Critical Foster Care Program Requirements (Follow-Up)</i>    |
| 2019-F-40 | 02-25-20 | <i>Oversight of Residential Domestic Violence Programs (Follow-Up)</i>       |
| 2017-S-30 | 03-02-20 | <i>Oversight of Direct Placement of Children</i>                             |
| 2019-S-47 | 08-06-20 | <i>Oversight of Runaway and Homeless Youth</i>                               |
| 2020-F-11 | 12-29-20 | <i>Access Controls Over Selected Critical Systems (Follow-Up)</i>            |
| 2021-F-6  | 08-30-21 | <i>Oversight of Direct Placement of Children (Follow-Up)</i>                 |

## Office of Court Administration

|          |          |  |
|----------|----------|--|
| 2019-S-4 | 12-18-19 | <i>Court Facilities Aid and Assistance Program</i> |
|----------|----------|--|

## Office of General Services

|           |          |   |
|-----------|----------|---|
| 2016-S-16 | 12-16-16 | <i>Business Services Center Shared Services</i>                                   |
| 2017-S-18 | 09-18-17 | <i>Food Metrics Implementation</i>  |
| 2017-F-28 | 04-16-18 | <i>Service-Disabled Veteran-Owned Business Program Implementation (Follow-Up)</i> |
| 2018-F-23 | 12-27-18 | <i>Food Metrics Implementation (Follow-Up)</i>                                    |
| 2018-S-62 | 09-09-19 | <i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings</i>  |
| 2019-S-1  | 01-03-20 | <i>Efficiency of Warehouse Space</i>  |
| 2019-S-39 | 04-08-20 | <i>Compliance With Executive Order 95 (Open Data)</i>                             |

| Report Number | Date Issued | Report Title   |
|---------------|-------------|--|
| 2020-F-18     | 10-15-20    | <i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings (Follow-Up)</i> |
| 2021-F-12     | 08-27-21    | <i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>                            |

## Office of Information Technology Services

|           |          |   |
|-----------|----------|---|
| 2016-F-15 | 12-14-16 | <i>Security and Effectiveness of Department of Motor Vehicles' Licensing and Registration Systems (Follow-Up)</i> |
| 2016-F-28 | 04-07-17 | <i>Security and Effectiveness of Division of Criminal Justice Services' Core Systems (Follow-Up)</i>              |
| 2016-S-97 | 12-06-17 | <i>Disaster Recovery Planning</i>   |
| 2017-F-19 | 12-13-17 | <i>Effectiveness of the Information Technology Transformation (Follow-Up)</i>                                     |
| 2018-S-38 | 09-16-19 | <i>Oversight of Information Technology Consultants and Contract Staffing</i>                                      |
| 2020-F-21 | 12-08-20 | <i>Oversight of Information Technology Consultants and Contract Staffing (Follow-Up)</i>                          |

## Office of Mental Health

|           |          |  |
|-----------|----------|--|
| 2015-S-39 | 12-30-16 | <i>Administration of Contract C007373 With the Institute for Community Living</i>                |
| 2015-S-42 | 12-30-16 | <i>Oversight of the Supported Housing Program – DePaul Group, Inc. and Affiliates</i>            |
| 2015-S-88 | 12-30-16 | <i>Administration of the Contract With the Postgraduate Center for Mental Health</i>             |
| 2016-F-14 | 01-11-17 | <i>Assertive Community Treatment Program (Follow-Up)</i>   |
| 2016-S-5  | 05-04-17 | <i>Oversight of the Supported Housing Program – Rehabilitation Support Services, Inc.</i>        |
| 2018-S-22 | 07-19-19 | <i>Compliance With Jonathan's Law</i>  |
| 2019-S-60 | 09-02-20 | <i>Oversight of Provider Consolidated Fiscal Reports – Independent Living, Inc.</i>              |
| 2019-F-51 | 09-15-20 | <i>Administration of the Contract With the Postgraduate Center for Mental Health (Follow-Up)</i> |
| 2020-S-16 | 06-17-21 | <i>Oversight of Telemental Health Services</i>   |
| 2020-S-41 | 07-20-21 | <i>Benefits Advisement Services for Individuals With Disabilities Seeking Employment</i>         |

## Office of Parks, Recreation and Historic Preservation

|           |          |   |
|-----------|----------|---|
| 2019-S-59 | 07-01-20 | <i>Compliance With Navigation Law</i>                 |
| 2019-S-65 | 09-15-20 | <i>Compliance With Executive Order 95 (Open Data)</i> |
| 2020-S-43 | 06-24-21 | <i>Oversight of Construction Management Contracts</i> |

## Office of Temporary and Disability Assistance

|           |          |  |
|-----------|----------|--|
| 2017-F-1  | 03-09-17 | <i>Wage Subsidy and Transitional Employment Programs (Follow-Up)</i> |
| 2016-F-31 | 06-27-17 | <i>Oversight of Homeless Shelters (Follow-Up)</i>                    |
| 2016-S-52 | 07-10-17 | <i>Use of Electronic Benefit Cards at Prohibited Locations</i>       |

| Report Number | Date Issued | Report Title   |
|---------------|-------------|--|
| 2017-S-17     | 02-09-18    | <i>Oversight of Undistributed Child Support Funds</i>                      |
| 2018-F-15     | 09-05-18    | <i>Use of Electronic Benefit Cards at Prohibited Locations (Follow-Up)</i> |
| 2018-S-52     | 03-10-20    | <i>Oversight of Homeless Shelters</i>                                      |
| 2019-S-67     | 05-20-20    | <i>National Directory of New Hires Data Security</i>                       |

## Office of Victim Services

|           |          |  |
|-----------|----------|--|
| 2017-S-72 | 09-04-18 | <i>Controls Over Selected Expenditures</i>             |
| 2020-F-16 | 09-02-20 | <i>Controls Over Selected Expenditures (Follow-Up)</i> |

## Olympic Regional Development Authority

|           |          |   |
|-----------|----------|---|
| 2020-S-36 | 02-08-21 | <i>Compliance with Executive Order 95 (Open Data)</i> |
|-----------|----------|---|

## Port Authority of New York and New Jersey

|           |          |   |
|-----------|----------|---|
| 2014-S-28 | 04-19-17 | <i>New York City Airport Lease</i>  |
| 2015-S-73 | 07-28-17 | <i>Real Property Dispositions</i>   |
| 2017-S-58 | 05-16-19 | <i>Selected Aspects of Leasing Practices for Real Estate Services Department and Port Commerce</i>                                |
| 2019-S-9  | 05-04-21 | <i>Selected Aspects of Leasing Practices for Real Estate Development, Aviation, World Trade Center, and Leasing of Properties</i> |
| 2019-S-41 | 07-29-21 | <i>Selected Aspects of Accommodations for Passengers With Disabilities</i>  |

## Public Service Commission

|           |          |  |
|-----------|----------|--|
| 2015-S-82 | 02-01-17 | <i>Oversight of Complaint Activity</i>                                   |
| 2017-F-20 | 12-27-17 | <i>Pipeline Safety Oversight (Follow-Up)</i>                             |
| 2018-S-27 | 03-03-20 | <i>Enforcement of Commission Orders and Other Agreements</i>             |
| 2021-F-5  | 09-01-21 | <i>Enforcement of Commission Orders and Other Agreements (Follow-Up)</i> |

## Rochester-Genesee Regional Transportation Authority

|           |          |  |
|-----------|----------|--|
| 2019-S-6  | 07-29-19 | <i>Compliance With Requirements to Maintain Systems at Vendor-Supported Levels</i>             |
| 2020-F-30 | 01-19-21 | <i>Compliance With Requirements to Maintain Systems at Vendor-Supported Levels (Follow-Up)</i> |

## Roswell Park Cancer Institute

|           |          |  |
|-----------|----------|--|
| 2016-F-19 | 10-07-16 | <i>Security Over Electronic Protected Health Information (Follow-Up)</i> |
|-----------|----------|--|

| Report Number | Date Issued | Report Title |
|---------------|-------------|--------------|
|---------------|-------------|--------------|

## Special Reports

### Education

|      |         |  |
|------|---------|--|
| 2016 | 01-2017 | 2016 Annual Report on Preschool Special Education Audit Initiative |
| 2017 | 01-2018 | 2017 Annual Report on Preschool Special Education Audit Initiative |
| 2018 | 05-2019 | 2018 Annual Report on Preschool Special Education Audit Initiative |
| 2019 | 05-2020 | 2019 Annual Report on Preschool Special Education Audit Initiative |
| 2020 | 06-2021 | 2020 Annual Report on Preschool Special Education Audit Initiative |

### Health-Related

|          |          |   |
|----------|----------|---|
| 2016-D-1 | 05-09-18 | Preventing Inappropriate and Excessive Costs in the New York State Health Insurance Program – A Summary of Audits Identifying Out-of-Network Providers Engaged in Routine Waiving |
| 2018-D-2 | 04-27-20 | An Analysis of Reasonable and Customary Out-of-Network Reimbursement Rates for Medical/Surgical Services in the New York State Health Insurance Program                           |

### Housing

|          |          |  |
|----------|----------|--|
| 2019-D-1 | 07-09-19 | Metropolitan Transportation Authority – Homeless Outreach Programs on MTA Properties |
|----------|----------|--|

### Other

|          |          |   |
|----------|----------|---|
| 2021-D-1 | 08-27-21 | Compliance with Executive Order 95: Achieving Transparency and Citizen Engagement Through Open Data |
|----------|----------|---|

## State Board of Elections

|           |          |   |
|-----------|----------|---|
| 2020-S-18 | 09-17-21 | Use of Federal Funding for Election Technology and Security |
|-----------|----------|---|

## State Commission of Correction

|          |          |   |
|----------|----------|---|
| 2017-S-2 | 01-19-18 | Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances             |
| 2019-F-4 | 06-18-19 | Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances (Follow-Up) |

## State Education Department

|           |          |   |
|-----------|----------|---|
| 2016-S-10 | 12-20-16 | Universal Pre-Kindergarten Program – Monitoring of Health and Safety Requirements             |
| 2016-S-69 | 07-19-17 | Security Over Critical Information Systems  |
| 2016-S-83 | 09-29-17 | Oversight of Nurse Licensing  |
| 2016-S-28 | 10-13-17 | Implementation of the Dignity for All Students Act  |
| 2017-F-22 | 11-28-17 | Oversight of School Fire Safety Compliance (Follow-Up)  |
| 2017-F-30 | 03-05-18 | Universal Pre-Kindergarten Program – Monitoring of Health and Safety Requirements (Follow-Up) |
| 2017-S-52 | 09-18-18 | Oversight of Chronic Absenteeism  |

| Report Number | Date Issued | Report Title   |
|---------------|-------------|--|
| 2018-F-17     | 11-13-18    | <i>Security Over Critical Information Systems (Follow-Up)</i>                                    |
| 2018-S-2      | 02-04-19    | <i>Facilities Planning Bureau Project Review</i>   |
| 2018-S-34     | 04-08-19    | <i>Oversight of School Safety Planning Requirements</i>  |
| 2019-S-3      | 09-06-19    | <i>Audit of the Tuition Reimbursement Account for the Five Fiscal Years Ended March 31, 2018</i> |
| 2019-F-26     | 10-15-19    | <i>Oversight of Nurse Licensing (Follow-Up)</i>  |
| 2019-F-32     | 11-21-19    | <i>Implementation of the Dignity for All Students Act (Follow-Up)</i>                            |
| 2019-F-57     | 05-06-20    | <i>Oversight of Chronic Absenteeism (Follow-Up)</i>  |
| 2019-S-13     | 06-10-20    | <i>Oversight of Smart Schools Bond Act Funds</i>   |
| 2019-S-49     | 10-14-20    | <i>Oversight of Pupil Transportation Services</i>  |
| 2019-S-29     | 12-21-20    | <i>Oversight of Career and Technical Education Programs in New York State Schools</i>            |
| 2020-F-17     | 01-13-21    | <i>Oversight of School Safety Planning Requirements (Follow-Up)</i>                              |
| 2019-S-68     | 01-21-21    | <i>Licensing and Monitoring of Proprietary Schools</i>   |

The following audits address **Preschool Special Education Compliance With the Reimbursable Cost Manual**:

|            |          |   |
|------------|----------|---|
| 2015-S-49  | 10-07-16 | <i>Jawonio, Inc.</i>  |
| 2015-S-57  | 10-07-16 | <i>Baker Victory Services</i>                                 |
| 2015-S-27  | 10-12-16 | <i>Easter Seals New York</i>                                  |
| 2014-S-79  | 10-26-16 | <i>Gingerbread Learning Center, Inc.</i>                      |
| 2016-S-23  | 10-26-16 | <i>Bornhava</i>   |
| 2015-S-100 | 11-17-16 | <i>Susan E. Wagner Preschool</i>                              |
| 2016-S-15  | 11-17-16 | <i>Rochester Childfirst Network</i>                           |
| 2016-S-22  | 11-17-16 | <i>The Child Development Council, Inc.</i>                    |
| 2015-S-62  | 11-22-16 | <i>Aim High Children's Services</i>                           |
| 2015-S-67  | 11-22-16 | <i>Hebrew Institute for the Deaf and Exceptional Children</i> |
| 2016-S-36  | 12-15-16 | <i>HTA of New York, Inc.</i>                                  |
| 2015-S-98  | 12-27-16 | <i>Fred S. Keller School</i>                                  |
| 2016-S-47  | 12-29-16 | <i>Benchmark Family Services, Inc.</i>                        |
| 2015-S-101 | 12-30-16 | <i>New York Center for Child Development, Inc.</i>            |
| 2016-S-21  | 12-30-16 | <i>JCC of Mid-Westchester</i>                                 |
| 2016-S-33  | 12-30-16 | <i>Westchester Community Opportunity Program, Inc.</i>        |
| 2016-S-48  | 12-30-16 | <i>Jowonio School</i>   |
| 2016-S-25  | 01-03-17 | <i>Books and Rattles, Inc.</i>                                |
| 2016-S-58  | 03-21-17 | <i>Ganrormic, Inc.</i>  |
| 2015-S-43  | 03-29-17 | <i>New York League for Early Learning, Inc.</i>               |

| <b>Report Number</b> | <b>Date Issued</b> | <b>Report Title</b>  |
|----------------------|--------------------|--|
| 2016-S-53            | 04-12-17           | <i>North Country Kids, Inc.</i>  |
| 2016-S-76            | 04-12-17           | <i>ACDS, Inc.</i>  |
| 2016-S-81            | 04-12-17           | <i>Spotted Zebra Learning Center, Inc.</i>   |
| 2016-S-62            | 05-24-17           | <i>Elmcrest Children's Center, Inc.</i>  |
| 2016-S-77            | 05-31-17           | <i>Variety Child Learning Center</i>   |
| 2016-S-44            | 07-18-17           | <i>Therapy and Learning Center, Inc.</i>   |
| 2017-S-4             | 07-18-17           | <i>Hagedorn Little Village School</i>  |
| 2016-S-3             | 07-21-17           | <i>East River Child Development Center</i>   |
| 2016-S-88            | 08-02-17           | <i>Adirondack Helping Hands, Inc.</i>  |
| 2016-S-86            | 09-13-17           | <i>Lois Bronz Children's Center, Inc.</i>  |
| 2016-S-75            | 10-04-17           | <i>Brookville Center for Children's Services, Inc.</i>   |
| 2017-S-1             | 10-06-17           | <i>Building Blocks Developmental Preschool, Inc.</i>   |
| 2017-S-3             | 10-06-17           | <i>Hawthorne Foundation, Inc.</i>  |
| 2017-S-13            | 10-06-17           | <i>The Child Study Center of New York</i>  |
| 2016-S-95            | 10-12-17           | <i>Lifeline Center for Child Development, Inc.</i>   |
| 2016-S-45            | 10-24-17           | <i>HeartShare Human Services, Inc.</i>   |
| 2016-S-42            | 11-28-17           | <i>Advanced Therapeutic Concepts, Inc.</i>   |
| 2017-S-20            | 12-08-17           | <i>The New Interdisciplinary School</i>  |
| 2016-S-74            | 12-20-17           | <i>Birch Family Services, Inc.</i>   |
| 2017-S-7             | 12-29-17           | <i>Kennedy Child Study Center</i>  |
| 2017-S-31            | 04-05-18           | <i>Interdisciplinary Center for Child Development</i>  |
| 2017-S-44            | 04-05-18           | <i>Alternatives For Children</i>   |
| 2017-S-59            | 04-16-18           | <i>School for Language and Communication Development</i>   |
| 2017-S-22            | 06-06-18           | <i>Infant and Child Learning Center – The Research Foundation for the State University of New York</i> |
| 2017-S-79            | 07-03-18           | <i>The Network for Children's Speech, Occupational &amp; Physical Therapy, LLC</i>                     |
| 2017-S-87            | 09-24-18           | <i>Programs for Little Learners</i>  |
| 2018-S-21            | 10-23-18           | <i>Kinderwise Learning Associates, LLC</i>   |
| 2017-S-5             | 11-13-18           | <i>Bank Street College of Education</i>  |
| 2017-S-47            | 11-21-18           | <i>NYSARC, Inc. – NYC Chapter</i>  |
| 2017-S-32            | 12-10-18           | <i>Volunteers of America – Greater New York, Inc.</i>  |
| 2017-S-73            | 12-27-18           | <i>Leake and Watts Services, Inc.</i>  |
| 2018-S-3             | 12-27-18           | <i>Developmental Disabilities Institute, Inc.</i>  |
| 2018-S-6             | 12-27-18           | <i>Pinnacle Organization</i>   |



| <b>Report Number</b> | <b>Date Issued</b> | <b>Report Title</b>  |
|----------------------|--------------------|--|
| 2018-S-25            | 12-27-18           | <i>Head Start of Rockland, Inc.</i>  |
| 2016-S-38            | 12-31-18           | <i>Manual Therapy Center, Inc.</i>   |
| 2016-S-87            | 12-31-18           | <i>New York Therapy Placement Services, Inc.</i>                           |
| 2017-S-82            | 12-31-18           | <i>NYSARC, Inc. – NYC Chapter (School-Age Program)</i>                     |
| 2017-S-86            | 12-31-18           | <i>ADAPT Community Network</i>   |
| 2017-S-15            | 01-11-19           | <i>Northside Center for Child Development</i>                              |
| 2017-S-28            | 02-08-19           | <i>Association to Benefit Children</i>                                     |
| 2018-S-29            | 05-16-19           | <i>Family and Educational Consultants</i>                                  |
| 2018-S-17            | 06-05-19           | <i>Amerimed Kids, LLC</i>  |
| 2018-S-47            | 07-15-19           | <i>Children’s Unit for Treatment and Evaluation</i>                        |
| 2018-S-67            | 07-29-19           | <i>Early Childhood Learning Center of Greene County</i>                    |
| 2018-S-63            | 09-06-19           | <i>Springbrook NY, Inc.</i>  |
| 2018-S-51            | 09-11-19           | <i>Bilingual Care, Inc.</i>  |
| 2019-S-20            | 12-10-19           | <i>St. Anne Institute</i>  |
| 2019-S-30            | 12-11-19           | <i>Children’s Development Group, PLLC</i>                                  |
| 2018-S-26            | 12-16-19           | <i>Psychotherapeutic Evaluational Programs, Inc. dba Parsons Preschool</i> |
| 2018-S-56            | 12-16-19           | <i>League Treatment Center</i>   |
| 2019-S-24            | 12-18-19           | <i>Children’s Education Services, Inc.</i>                                 |
| 2016-S-94            | 12-31-19           | <i>Auditory Oral Learning Center</i>                                       |
| 2018-S-8             | 12-31-19           | <i>Quality Services for the Autism Community</i>                           |
| 2018-S-69            | 12-31-19           | <i>Block Institute School</i>  |
| 2019-S-28            | 12-31-19           | <i>Minds in Motion, Inc.</i>   |
| 2019-S-36            | 12-31-19           | <i>Marie Pense Center, LLC</i>   |
| 2019-S-35            | 01-31-20           | <i>Behavior Analysts of New York, LLC</i>                                  |
| 2018-S-68            | 04-04-20           | <i>Hebrew Academy for Special Children, Inc.</i>                           |
| 2019-S-25            | 04-24-20           | <i>Parsons Child and Family Center</i>                                     |
| 2019-S-56            | 06-03-20           | <i>Through Ages, Inc.</i>  |
| 2020-S-30            | 12-07-20           | <i>Wayne County Chapter NYSARC, Inc.</i>                                   |
| 2020-S-25            | 12-07-20           | <i>Mary Cariola Children’s Center, Inc.</i>                                |
| 2019-S-57            | 12-23-20           | <i>The Kelberman Center, Inc.</i>  |
| 2019-S-73            | 12-29-20           | <i>Mama Program, LLC</i>   |
| 2020-S-33            | 12-31-20           | <i>Kids Unlimited, PT, OT &amp; SLP, PLLC</i>                              |
| 2020-S-23            | 12-31-20           | <i>SteppingStone Day School, Inc.</i>                                      |

| Report Number | Date Issued | Report Title                                     |
|---------------|-------------|--|
| 2020-S-20     | 05-27-21    | <i>Buffalo Hearing &amp; Speech Center, Inc.</i> |
| 2020-S-27     | 09-29-21    | <i>Westchester County Chapter NYSARC, Inc.</i>   |

## State Liquor Authority

|           |          |   |
|-----------|----------|---|
| 2016-S-32 | 06-21-17 | <i>Statewide Compliance With Administrative Requirements for Retail Liquor License Approvals, Renewals, and Enforcement Actions</i> |
| 2019-S-69 | 09-30-20 | <i>Internal Controls Over Selected Financial Operations</i>   |

## State University of New York

|           |          |   |
|-----------|----------|---|
| 2016-S-50 | 02-17-17 | <i>Upstate Medical University's Billing Practices</i>   |
| 2017-F-24 | 12-27-17 | <i>Compliance With Payment Card Industry Standards (Follow-Up)</i>  |
| 2016-S-93 | 02-26-18 | <i>Oversight of Campus Foundations</i>  |
| 2017-S-51 | 12-03-18 | <i>Oversight of Hazardous Materials and Waste</i>   |
| 2019-F-21 | 09-06-19 | <i>Oversight of Campus Foundations (Follow-Up)</i>  |
| 2018-S-57 | 09-25-19 | <i>Upstate Medical University – Human Resource Practices</i>  |
| 2018-S-37 | 10-03-19 | <i>University at Buffalo – Procurement Practices</i>  |
| 2019-S-10 | 01-17-20 | <i>The Research Foundation – Technology Transfer Program and Royalty Payments</i>   |
| 2019-F-47 | 01-30-20 | <i>Oversight of Hazardous Materials and Waste (Follow-Up)</i>   |
| 2019-S-34 | 06-10-20 | <i>Upstate Medical University – User Access Controls Over Selected System Applications</i>  |
| 2018-S-11 | 09-03-20 | <i>State University of New York at Stony Brook – Select Financial Management Practices at the Office of Transportation and Parking Operations</i> |
| 2021-F-8  | 07-16-21 | <i>Upstate Medical University – User Access Controls Over Selected System Applications (Follow-Up)</i>  |
| 2020-F-32 | 02-08-21 | <i>The Research Foundation – Technology Transfer Program and Royalty Payments (Follow-Up)</i>   |
| 2021-F-7  | 07-16-21 | <i>Upstate Medical University – Human Resource Practices (Follow-Up)</i>  |

## Westchester County Health Care Corporation

|           |          |   |
|-----------|----------|---|
| 2015-S-78 | 11-04-16 | <i>Contract Participation of Minority- and Women-Owned Business Enterprises</i> |
|-----------|----------|---|

## Workers' Compensation Board

|           |          |   |
|-----------|----------|---|
| 2015-S-12 | 10-26-16 | <i>Assessment of Costs to Administer the Workers' Compensation Program for the Fiscal Year Ended March 31, 2014</i>         |
| 2017-S-64 | 08-21-18 | <i>Assessments of Costs to Administer the Workers' Compensation Program for the Three Fiscal Years Ended March 31, 2017</i> |
| 2021-M-1  | 09-29-21 | <i>Assessments of Costs to Administer the Workers' Compensation Program for the Three Fiscal Years Ended March 31, 2020</i> |

## Contact

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Prepared by the Division of State Government Accountability

