

New York State Comptroller
THOMAS P. DiNAPOLI

Audits of State Agencies and Public Authorities Six-Year Listing

October 1, 2019–September 30, 2025

January 2026

Contents

About the Audit Reports in This Listing	1
Board of Elections	2
Capital District Transportation Authority	2
City University of New York	2
Department of Agriculture and Markets	2
Department of Civil Service	2
Department of Corrections and Community Supervision	4
Department of Environmental Conservation	4
Department of Financial Services	4
Department of Health	5
Department of Labor	8
Department of Motor Vehicles	9
Department of State	9
Department of Taxation and Finance	9
Department of Transportation	10
Division of Criminal Justice Services	10
Division of Homeland Security and Emergency Services	10
Division of Human Rights	10
Division of Military and Naval Affairs	10
Division of State Police	10
Empire State Development	10
Erie County Medical Center Corporation	11
Gaming Commission	11
Higher Education Services Corporation	11
Homes and Community Renewal	11
Homeless Housing and Assistance Corporation	12
Hudson River-Black River Regulating District	12
Metropolitan Transportation Authority	12

New York Power Authority	13
New York Racing Association	13
New York State Dental Insurance Program	13
New York State Environmental Facilities Corporation	14
New York State Liquor Authority	14
New York State Thruway Authority	14
Niagara Frontier Transportation Authority	14
Office for the Aging	14
Office for People With Developmental Disabilities	14
Office of Addiction Services and Supports	14
Office of Children and Family Services	15
Office of Court Administration	15
Office of General Services	15
Office of Information Technology Services	15
Office of Mental Health	16
Office of Parks, Recreation and Historic Preservation	16
Office of Renewable Energy Siting	16
Office of Temporary and Disability Assistance	16
Office of Victim Services	17
Olympic Regional Development Authority	17
Port Authority of New York and New Jersey	17
Public Service Commission	17
Rochester-Genesee Regional Transportation Authority	17
State Education Department	17
Workers' Compensation Board	20
Cross-Agency Projects	20
Special Reports	21

About the Audit Reports in This Listing

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 fulfills a responsibility to oversee the fiscal management of the State and 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 feedback 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. Agencies reply on the status of the adopted recommendations as well as any recommendations held in abeyance.

This listing includes all final audit reports related to State agency and public authority operations issued during the 2024–25 reporting year (October 1 through September 30), as well as all audits issued during the preceding five-year period. This listing is a companion to the more detailed 2024–2025 Annual Report on Audits. All reports are available at www.osc.ny.gov.

Report Number	Date Issued	Report Title
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Board of Elections

2022-F-35	06-22-23	<i>Use of Federal Funding for Election Technology and Security (Follow-Up)</i>
2020-S-18	09-17-21	<i>Use of Federal Funding for Election Technology and Security</i>

Capital District Transportation Authority

2019-S-70	10-16-20	<i>Compliance With Freedom of Information Law Requirements</i>
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City University of New York

2023-F-7	10-25-23	<i>Course Offerings (Follow-Up)</i>
2021-F-2	05-27-21	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>
2019-S-19	09-01-20	<i>Course Offerings</i>
2018-S-61	12-13-19	<i>Compliance With Payment Card Industry Standards</i>

Department of Agriculture and Markets

2023-S-19	07-02-25	<i>Farmland Protection Program</i>
2023-F-43	07-12-24	<i>Protection of Managed Pollinators (Honey Bees) (Follow-Up)</i>
2021-S-40	01-19-23	<i>Protection of Managed Pollinators (Honey Bees)</i>
2022-F-9	09-08-22	<i>Oversight of the Farm-to-School Program (Follow-Up)</i>
2021-F-9	07-16-21	<i>Oversight of Industrial Hemp (Follow-Up)</i>
2020-S-9	04-19-21	<i>Oversight of the Farm-to-School Program</i>
2018-S-32	12-09-19	<i>Oversight of Industrial Hemp</i>

Department of Civil Service

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

2024-F-24	08-27-25	<i>CVS Health – Accuracy of Empire Plan Medicare Rx Drug Rebate Revenue Remitted to the Department of Civil Service (Follow-Up)</i>
2025-F-1	06-18-25	<i>Incorrect Payments by CVS Caremark for Medicare Rx Drug Claims That Were Improperly Paid Under the Commercial Plan (Follow-Up)</i>
2024-F-34	06-04-25	<i>Empire BlueCross – Overpayments for Physician-Administered Drugs (Follow-Up)</i>
2024-F-35	05-21-25	<i>UnitedHealthcare Insurance Company of New York – Overpayments for Physician-Administered Drugs (Follow-Up)</i>
2023-S-42	03-18-25	<i>CVS Caremark – Accuracy of Empire Plan Commercial Rebate Revenue Remitted to the Department of Civil Service</i>
2023-S-30	08-19-24	<i>Anthem Blue Cross – Coordination of Benefits With Medicare</i>
2022-S-27	01-08-24	<i>EmblemHealth Plan, Inc. – Overpayments for Services Requiring Coordination of Benefits</i>
2023-F-30	01-03-24	<i>NYSHIP – Payments by Beacon Health Options for Mental Health and Substance Abuse Services for Ineligible Members (Follow-Up)</i>

Report Number	Date Issued	Report Title
2021-S-33	09-27-23	<i>Empire BlueCross – Overpayments for Physician-Administered Drugs</i>
2022-S-24	09-13-23	<i>NYSHIP – Incorrect Payments by CVS Caremark for Medicare Rx Drug Claims That Were Improperly Paid Under the Commercial Plan</i>
2021-S-32	09-13-23	<i>UnitedHealthcare Insurance Company of New York – Overpayments for Physician-Administered Drugs</i>
2023-F-14	07-20-23	<i>NYSHIP – UnitedHealthcare Insurance Company of New York: Improper Payments for Acupuncture and Acupuncture-Related Services (Follow-Up)</i>
2022-S-1	06-21-23	<i>CVS Health – Accuracy of Empire Plan Medicare Rx Drug Rebate Revenue Remitted to the Department of Civil Service</i>
2022-F-30	01-18-23	<i>NYSHIP – Payments by UnitedHealthcare for Medical/Surgical Services for Ineligible Members (Follow-Up)</i>
2022-F-29	01-04-23	<i>NYSHIP – Payments by CVS Health for Pharmacy Services for Ineligible Members (Follow-Up)</i>
2022-F-13	09-26-22	<i>NYSHIP – Empire Plan Members With Dual Family Coverage (Follow-Up)</i>
2021-S-18	05-13-22	<i>Payments by Beacon Health Options for Mental Health and Substance Abuse Services for Ineligible Members</i>
2021-F-17	12-27-21	<i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members (Follow-Up)</i>
2021-F-18	11-16-21	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–December 31, 2018) (Follow-Up)</i>
2020-S-7	10-27-21	<i>NYSHIP – UnitedHealthcare: Improper Payments for Acupuncture and Acupuncture-Related Services</i>
2020-S-17	09-29-21	<i>NYSHIP – Payments by CVS Health for Pharmacy Services for Ineligible Members</i>
2020-S-34	09-29-21	<i>NYSHIP – Payments by UnitedHealthcare for Medical/Surgical Services for Ineligible Members</i>
2020-F-24	02-08-21	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2018) (Follow-Up)</i>
2019-S-23	01-07-21	<i>NYSHIP – Empire Plan Members With Dual Family Coverage</i>
2020-F-23	12-29-20	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2017) (Follow-Up)</i>
2020-F-25	10-15-20	<i>CVS Health – Temporary Holding Account Rebate Revenue (Follow-Up)</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>
2019-S-32	08-18-20	<i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members</i>
2019-F-39	02-25-20	<i>Empire BlueCross – Controls Over Payments for Special Items (Follow-Up)</i>
2019-F-46	01-03-20	<i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services (Follow-Up)</i>
2019-S-31	12-20-19	<i>Empire BlueCross – Improper Payments for Intraocular Lens Claims Billed by Hospitals</i>
2018-S-60	12-12-19	<i>UnitedHealthcare – Reasonable and Customary Reimbursement Rates for Delayed Claims</i>

Report Number	Date Issued	Report Title
2017-S-43	11-29-19	<i>Empire BlueCross – Improper Payments for Special Items Billed by Hospitals Within Long Island Health Network</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>
2019-S-27	10-17-19	<i>CVS Health – Temporary Holding Account Rebate Revenue</i>

Department of Corrections and Community Supervision

2024-F-28	08-05-25	<i>Controls Over Tablet and Kiosk Usage by Incarcerated Individuals (Follow-Up)</i>
2023-F-37	07-31-24	<i>Oversight of Transportation Services and Expenses (Follow-Up)</i>
2022-S-8	05-11-23	<i>Controls Over Tablet and Kiosk Usage by Incarcerated Individuals</i>
2021-S-1	06-29-22	<i>Oversight of Transportation Services and Expenses</i>
2019-S-33	01-30-20	<i>Compliance With Executive Order 88 – Energy Efficiency in State Buildings</i>

Department of Environmental Conservation

2022-S-26	06-18-25	<i>Brownfield Cleanup Program</i>
2023-S-16	02-21-25	<i>Oversight of Dam Safety</i>
2023-F-35	03-21-24	<i>Oversight and Enforcement of the Rechargeable Battery Law (Follow-Up)</i>
2023-F-18	12-05-23	<i>Oversight of New York State Forest Tax Programs (Follow-Up)</i>
2021-S-41	09-20-23	<i>Monitoring of Air Quality (Facility Permits and Registrations)</i>
2022-F-20	11-09-22	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2021-S-19	06-29-22	<i>Oversight and Enforcement of the Rechargeable Battery Law</i>
2022-F-1	05-26-22	<i>Compliance With the Sewage Pollution Right to Know Act and Monitoring and Enforcement of State Pollutant Discharge Elimination System Permit Requirements (Follow-Up)</i>
2020-S-51	04-20-22	<i>Oversight of New York State Forest Tax Programs</i>
2021-F-16	11-19-21	<i>Management of Invasive Species (Follow-Up)</i>
2020-S-11	05-27-21	<i>Compliance With Executive Order 95 (Open Data)</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-F-13	09-15-20	<i>Title V Operating Permit Program Revenues, Expenditures, and Changes in Fund Balance for the Eight Fiscal Years Ended March 31, 2017 (Follow-Up)</i>
2020-F-12	09-15-20	<i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees (Follow-Up)</i>
2019-S-26	07-23-20	<i>Management of Invasive Species</i>

Department of Financial Services

2022-S-18	01-02-24	<i>Virtual Currency Licensing</i>
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Report Number	Date Issued	Report Title
Department of Health		
The following audits address aspects of the Medicaid Program:		
2022-S-42	09-09-25	<i>Improper Premium Payments Made on Behalf of Managed Care Members Residing Outside the State</i>
2025-F-8	08-13-25	<i>Reducing Medicaid Costs for Recipients Who Are Eligible for Medicare (Follow-Up)</i>
2024-F-25	06-18-25	<i>Improper Fee-for-Service Pharmacy Payments for Recipients With Third-Party Health Insurance (Follow-Up)</i>
2024-F-40	06-04-25	<i>Improper Medicaid Payments During Permissible Overlapping Medicaid and Essential Plan Coverage (Follow-Up)</i>
2024-F-26	03-12-25	<i>Improper Medicaid Payments for Outpatient Services Billed as Inpatient Claims (Follow-Up)</i>
2023-S-41	02-06-25	<i>Claims Processing Activity October 1, 2023 Through March 31, 2024</i>
2023-S-2	12-23-24	<i>Impact of Rejected Encounters on the Collection of Drug Rebates</i>
2024-F-14	12-20-24	<i>Maximizing Drug Rebates Under the Federal Medicaid Drug Rebate Program (Follow-Up)</i>
2024-F-18	12-04-24	<i>Excessive Payments for Durable Medical Equipment Rentals (Follow-Up)</i>
2023-S-13	12-04-24	<i>Overpayments for Medicare Part C Claims</i>
2023-S-18	11-26-24	<i>Managed Care Payments for Services Not Coordinated Through Recipient Restriction Program Providers</i>
2022-S-31	11-13-24	<i>Provider Compliance With the Electronic Visit Verification Program</i>
2023-S-23	08-28-24	<i>Improper Medicaid Payments to Hospitals for Outpatient Services Billed as Inpatient Services for Recipients Enrolled in Managed Care</i>
2024-F-9	07-03-24	<i>Improper Payments for Brand Name Drugs (Follow-Up)</i>
2021-S-6	06-04-24	<i>Managed Care Payments to Unenrolled Providers</i>
2023-F-39	05-08-24	<i>Excessive Premium Payments for Dual-Eligible Recipients Enrolled in Mainstream Managed Care and Health and Recovery Plans (Follow-Up)</i>
2023-S-9	04-24-24	<i>Claims Processing Activity April 1, 2023 Through September 30, 2023</i>
2023-F-40	04-10-24	<i>Improper Overlapping Medicaid and Essential Plan Enrollments (Follow-Up)</i>
2023-F-29	03-13-24	<i>Oversight of Managed Long-Term Care Member Eligibility (Follow-Up)</i>
2022-S-40	02-23-24	<i>Improper Payments for Drugs Without a Federal Drug Rebate Agreement</i>
2023-F-27	01-31-24	<i>Recovering Managed Care Overpayments for Pharmacy Services on Behalf of Recipients With Third-Party Health Insurance (Follow-Up)</i>
2023-F-24	01-03-24	<i>Improper Payments for Services Related to Ordering, Prescribing, Referring, or Attending Providers No Longer Participating in the Medicaid Program (Follow-Up)</i>
2023-F-26	12-06-23	<i>Improper Managed Care Payments for Misclassified Patient Discharges (Follow-Up)</i>
2022-S-36	10-25-23	<i>Claims Processing Activity October 1, 2022 Through March 31, 2023</i>
2021-S-24	09-27-23	<i>Recovering Managed Care Payments for Inpatient Services on Behalf of Recipients With Third-Party Health Insurance</i>

Report Number	Date Issued	Report Title
2022-S-35	09-14-23	<i>Improper Medicaid Payments During Permissible Overlapping Medicaid and Essential Plan Coverage</i>
2021-S-16	09-14-23	<i>Reducing Medicaid Costs for Recipients Who Are Eligible for Medicare</i>
2023-F-4	09-13-23	<i>Improper Medicaid Payments for Claims Not in Compliance With Ordering, Prescribing, Referring, and Attending Requirements (Follow-Up)</i>
2022-S-16	08-30-23	<i>Improper Medicaid Payments for Outpatient Services Billed as Inpatient Claims</i>
2023-F-3	07-20-23	<i>Improper Supplemental Maternity Capitation Payments to Managed Care Organizations (Follow-Up)</i>
2023-F-12	06-21-23	<i>Improper Medicaid Managed Care Payments for Durable Medical Equipment, Prosthetics, Orthotics, and Supplies on Behalf of Recipients in Nursing Homes (Follow-Up)</i>
2022-S-12	05-11-23	<i>Claims Processing Activity April 1, 2022 Through September 30, 2022</i>
2021-S-20	05-11-23	<i>Improper Fee-for-Service Pharmacy Payments for Recipients With Third-Party Health Insurance</i>
2022-F-37	04-12-23	<i>Improper Payments of Medicare Buy-in Premiums for Ineligible Recipients (Follow-Up)</i>
2021-S-36	04-12-23	<i>Excessive Payments for Durable Medical Equipment Rentals</i>
2021-S-11	04-05-23	<i>Maximizing Drug Rebates Under the Federal Medicaid Drug Rebate Program</i>
2022-F-31	02-13-23	<i>Improper Medicaid Payments for Individuals Receiving Hospice Services Covered by Medicare (Follow-Up)</i>
2022-F-21	01-08-23	<i>Improper Medicaid Payments for Misclassified Patient Discharges (Follow-Up)</i>
2021-S-28	12-13-22	<i>Claims Processing Activity October 1, 2021 Through March 31, 2022</i>
2020-S-62	12-13-22	<i>Improper Payments for Brand Name Drugs</i>
2021-S-37	10-31-22	<i>Excessive Premium Payments for Dual-Eligible Recipients Enrolled in Mainstream Managed Care and Health and Recovery Plans</i>
2020-S-66	10-11-22	<i>Improper Overlapping Medicaid and Essential Plan Enrollments</i>
2022-F-15	09-30-22	<i>Accuracy of Medicaid Eligibility Determined by NY State of Health (Follow-Up)</i>
2022-F-14	09-08-22	<i>Cost Saving Opportunities on Payments of Medicare Part C Claims (Follow-Up)</i>
2022-F-7	09-08-22	<i>Improper Medicaid Payments for Terminated Drugs (Follow-Up)</i>
2022-F-2	09-08-22	<i>Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers (Follow-Up)</i>
2021-S-8	08-19-22	<i>Improper Managed Care Payments for Misclassified Patient Discharges</i>
2021-S-7	08-19-22	<i>Claims Processing Activity April 1, 2021 Through September 30, 2021</i>
2020-S-52	08-05-22	<i>Oversight of Managed Long-Term Care Member Eligibility</i>
2020-S-39	07-13-22	<i>Recovering Managed Care Overpayments for Pharmacy Services on Behalf of Recipients With Third-Party Health Insurance</i>
2020-S-61	04-19-22	<i>Improper Medicaid Managed Care Payments for Durable Medical Equipment, Prosthetics, Orthotics, and Supplies on Behalf of Recipients in Nursing Homes</i>
2020-S-54	04-19-22	<i>Claims Processing Activity October 1, 2020 Through March 31, 2021</i>

Report Number	Date Issued	Report Title
2019-S-72	04-19-22	<i>Improper Payments for Services Related to Ordering, Prescribing, Referring, or Attending Providers No Longer Participating in the Medicaid Program</i>
2020-S-57	11-29-21	<i>Improper Supplemental Maternity Capitation Payments to Managed Care Organizations</i>
2020-S-35	11-29-21	<i>Improper Payments of Medicare Buy-in Premiums for Ineligible Recipients</i>
2020-F-29	11-29-21	<i>Overpayments for Therapy Services and Prescription Drugs Covered by Medicare (Follow-Up)</i>
2020-S-22	09-21-21	<i>Claims Processing Activity April 1, 2020 Through September 30, 2020</i>
2020-S-65	09-21-21	<i>Cost Saving Opportunities on Payments of Medicare Part C Claims</i>
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-F-22	08-17-21	<i>Improper Managed Care Premium Payments for Recipients With Duplicate Client Identification Numbers (Follow-Up)</i>
2019-S-2	08-17-21	<i>Improper Medicaid Payments for Claims Not in Compliance With Ordering, Prescribing, Referring, and Attending Requirements</i>
2020-S-8	08-17-21	<i>Improper Medicaid Payments for Misclassified Patient Discharges</i>
2020-F-8	02-11-21	<i>Improper Fee-for-Service Payments for Services Covered by Managed Care (Follow-Up)</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>
2018-S-71	12-28-20	<i>Improper Medicaid Payments for Individuals Receiving Hospice Services Covered by Medicare</i>
2020-F-3	12-23-20	<i>Improper Medicaid Payments for Childhood Vaccines (Follow-Up)</i>
2019-S-53	10-20-20	<i>Claims Processing Activity October 1, 2019 Through March 31, 2020</i>
2019-F-59	10-15-20	<i>Improper Medicaid Payments for Recipients in Hospice Care (Follow-Up)</i>
2019-S-45	09-17-20	<i>Improper Medicaid Payments for Terminated Drugs</i>
2019-S-43	09-17-20	<i>Accuracy of Medicaid Eligibility Determined by NY State of Health</i>
2019-S-22	09-17-20	<i>Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers</i>
2019-S-11	09-17-20	<i>Cost of Pharmacy Services Under Managed Care</i>
2020-F-10	09-15-20	<i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services (Follow-Up)</i>
2020-F-9	09-02-20	<i>Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition (Follow-Up)</i>
2019-S-12	09-02-20	<i>Claims Processing Activity April 1, 2019 Through September 30, 2019</i>
2020-F-4	07-01-20	<i>Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY (Follow-Up)</i>
2020-F-2	07-01-20	<i>Medicaid Overpayments for Medicare Advantage Plan Services (Follow-Up)</i>
2019-F-53	05-07-20	<i>Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program (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-41	01-17-20	<i>Maximizing Drug Rebates for Health and Recovery Plans (Follow-Up)</i>

Report Number	Date Issued	Report Title
2019-F-33	01-17-20	<i>Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance (Follow-Up)</i>
2018-S-65	01-17-20	<i>Improper Fee-for-Service Payments for Services Covered by Long-Term Care Plans</i>
2018-S-46	01-17-20	<i>Medicare Part D Clawback Payments</i>
2016-S-73	10-30-19	<i>Overpayments for Therapy Services and Prescription Drugs Covered by Medicare</i>
2019-F-29	10-15-19	<i>Medicaid Payments to Medicare Advantage Plan Providers (Follow-Up)</i>
2019-F-28	10-15-19	<i>Improper Medicaid Payments to a Transportation Provider (Follow-Up)</i>
The following audits address other areas of Department of Health oversight:		
2023-S-34	07-09-25	<i>Oversight of Adult Care Facilities</i>
2024-F-3	09-26-24	<i>Oversight of the Early Intervention Program (Follow-Up)</i>
2024-F-4	09-09-24	<i>Management of Indoor Air Quality for Individuals With Asthma (Follow-Up)</i>
2022-S-25	07-30-24	<i>Maternal Health</i>
2023-F-28	04-10-24	<i>Oversight of Registration, Licensing, and Inspection of Radioactive Materials Facilities and Radiation Equipment Facilities (Follow-Up)</i>
2023-F-16	01-03-24	<i>Patient Safety Center Activities and Handling of Revenues (Follow-Up)</i>
2021-S-25	02-28-23	<i>Oversight of the Early Intervention Program</i>
2023-F-13	12-20-23	<i>Use, Collection, and Reporting of Infection Control Data (Follow-Up)</i>
2020-S-59	08-02-22	<i>Management of Indoor Air Quality for Individuals With Asthma</i>
2020-S-55	03-15-22	<i>Use, Collection, and Reporting of Infection Control Data</i>
2019-S-64	09-23-21	<i>Oversight of Registration, Licensing, and Inspection of Radioactive Materials Facilities and Radiation Equipment Facilities</i>
2019-S-15	03-10-21	<i>Patient Safety Center Activities and Handling of Revenues</i>
2019-F-43	12-10-19	<i>Oversight of Obesity and Diabetes Prevention Programs (Follow-Up)</i>
2018-S-1	12-09-19	<i>Wadsworth Center Environmental Laboratory Approval Program</i>
2019-F-34	11-19-19	<i>Oversight of Public Water Systems (Follow-Up)</i>
2019-F-35	11-18-19	<i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes (Follow-Up)</i>
Department of Labor		
2023-S-33	07-31-25	<i>Oversight of Registered Apprenticeship Programs</i>
2024-F-22	02-10-25	<i>Services to Workers Under the Worker Adjustment and Retraining Notification Act (Follow-Up)</i>
2023-F-41	06-17-24	<i>Controls and Management of the Unemployment Insurance System (Follow-Up)</i>
2023-F-36	04-11-24	<i>Overlap, Duplication, Gaps, and/or Fragmentation of Workforce Development Programs and Services (Follow-Up)</i>
2023-F-19	02-16-24	<i>Selected Wage Investigation Procedures (Follow-Up)</i>
2022-S-17	01-21-24	<i>Labor Investigations in New York City</i>

Report Number	Date Issued	Report Title
2022-S-11	06-21-23	<i>Services to Workers Under the Worker Adjustment and Retraining Notification Act</i>
2021-S-3	11-15-22	<i>Controls and Management of the Unemployment Insurance System</i>
2020-S-45	05-19-22	<i>Overlap, Duplication, Gaps, and/or Fragmentation in Workforce Development Programs and Services</i>
2019-S-46	03-03-21	<i>Selected Wage Investigation Procedures</i>

Department of Motor Vehicles

2024-F-33	04-10-25	<i>Language Access Services (Follow-Up)</i>
2024-M-2	02-25-25	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act for the State Fiscal Year Ended March 31, 2024</i>
2023-M-1	01-26-24	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act for the State Fiscal Year Ended March 31, 2023</i>
2022-S-38	10-26-23	<i>Language Access Services</i>
2022-M-1	11-16-22	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act for the State Fiscal Year Ended March 31, 2022</i>
2021-M-2	05-25-22	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Vehicle Safety Responsibility Act for the Three State Fiscal Years Ended March 31, 2021</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>
2020-F-6	02-08-21	<i>Enforcement of Article 19-A of the Vehicle and Traffic Law (Follow-Up)</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>

Department of State

2023-F-20	09-29-23	<i>Implementation of the Security Guard Act (Follow-Up)</i>
2021-F-11	08-18-21	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2019-S-42	07-06-21	<i>Implementation of the Security Guard Act</i>
2019-S-16	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-F-48	02-19-20	<i>Do Not Call Enforcement Efforts (Follow-Up)</i>

Department of Taxation and Finance

2023-F-5	06-21-23	<i>Sales Tax Vendor Registration Practices (Follow-Up)</i>
2022-F-33	03-01-23	<i>Efforts to Collect Delinquent Taxes (Follow-Up)</i>
2021-F-30	06-08-22	<i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax (Follow-Up)</i>
2021-F-10	10-27-21	<i>Administration and Collection of Real Estate Transfer Taxes (Follow-Up)</i>
2020-S-40	10-14-21	<i>Sales Tax Vendor Registration Practices</i>
2019-S-61	08-24-21	<i>Efforts to Collect Delinquent Taxes</i>

Report Number	Date Issued	Report Title
2018-S-28	05-20-20	<i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax</i>
2019-F-6	10-15-19	<i>Controls Over Unclaimed Bottle Deposits (Follow-Up)</i>
Department of Transportation		
2020-S-12	09-29-23	<i>Compliance With Freedom of Information Law Requirements</i>
2022-F-38	05-11-23	<i>Controls Over Vehicle Use and Transportation-Related Expenses (Follow-Up)</i>
2019-S-37	10-07-21	<i>Controls Over Vehicle Use and Transportation-Related Expenses</i>
Division of Criminal Justice Services		
2022-M-2	04-11-24	<i>Motor Vehicle Theft and Insurance Fraud Prevention Program</i>
2021-F-21	11-16-21	<i>Monitoring and Administration of Public Protection Grant Programs (Follow-Up)</i>
2019-S-21	04-24-20	<i>Monitoring and Administration of Public Protection Grant Programs</i>
Division of Homeland Security and Emergency Services		
2023-F-8	07-20-23	<i>Cyber Incident Response Team (Follow-Up)</i>
2020-S-58	11-12-21	<i>Cyber Incident Response Team</i>
Division of Human Rights		
2023-S-26	10-15-24	<i>Investigation of Housing Discrimination Complaints</i>
Division of Military and Naval Affairs		
2022-F-4	06-22-22	<i>Internal Controls Over Selected Financial Operations (Follow-Up)</i>
2021-F-22	12-16-21	<i>Lead Contamination of State Armories (Follow-Up)</i>
2019-S-50	09-03-20	<i>Lead Contamination of State Armories</i>
2018-S-66	04-27-20	<i>Internal Controls Over Selected Financial Operations</i>
Division of State Police		
2021-F-19	10-27-21	<i>Processing of Sexual Offense Evidence Collection Kits (Follow-Up)</i>
2019-S-44	05-27-20	<i>Processing of Sexual Offense Evidence Collection Kits</i>
Empire State Development		
2023-S-10	05-07-25	<i>COVID-19 Pandemic Small Business Recovery Grant Program</i>
2024-F-19	04-15-25	<i>Oversight of Select High-Technology Projects (Follow-Up)</i>
2024-F-10	09-25-24	<i>New NY Broadband Program (Follow-Up)</i>
2022-S-14	08-21-24	<i>Real Property Portfolio</i>
2023-F-23	02-14-24	<i>Project Tracking Systems and Economic Assistance Program Evaluations (Follow-Up)</i>

Report Number	Date Issued	Report Title
2020-S-19	07-01-22	<i>New NY Broadband Program</i>
2019-S-48	10-18-21	<i>Project Tracking Systems and Economic Assistance Program Evaluations</i>
2017-S-60	08-21-20	<i>Oversight of Select High-Technology Projects</i>
Erie County Medical Center Corporation		
2023-S-48	08-27-25	<i>Security Over Critical Systems</i>
Gaming Commission		
2020-F-31	05-05-21	<i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections (Follow-Up)</i>
2019-F-49	05-06-20	<i>Equine Health and Safety (Follow-Up)</i>
2019-S-8	01-10-20	<i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections</i>
Higher Education Services Corporation		
2019-F-56	03-11-20	<i>Oversight of the STEM Incentive Program (Follow-Up)</i>
Homes and Community Renewal		
2024-F-30	06-09-25	<i>Division of Housing and Community Renewal – Physical and Financial Conditions at Selected Mitchell-Lama Developments in New York City (Follow-Up)</i>
2023-S-53	12-20-24	<i>Housing Trust Fund Corporation – Oversight of the Rural Rental Assistance Program</i>
2024-F-21	12-04-24	<i>Housing Trust Fund Corporation – Internal Controls Over and Maximization of Federal Funding for Various Section 8 Housing Programs and the COVID Rent Relief Program (Follow-Up)</i>
2022-S-37	10-30-24	<i>Internal Controls Over the Governor's Office of Storm Recovery's Federally Funded Programs</i>
2024-S-12	07-03-24	<i>Division of Housing and Community Renewal – Physical and Financial Conditions at Selected Mitchell-Lama Developments Located Outside New York City – Sunnyside Manor: Unauthorized Bank Account</i>
2023-F-42	04-11-24	<i>Housing Trust Fund Corporation – Internal Controls and Maximization of Federal Funding for Community Development Block Grant & HOME Investment Partnerships Programs (Follow-Up)</i>
2022-S-46	12-08-23	<i>Division of Housing and Community Renewal – Physical and Financial Conditions at Selected Mitchell-Lama Developments Located Outside New York City</i>
2023-F-9	08-10-23	<i>Office of Rent Administration – Collection of Fines Related to Tenant Complaints (Follow-Up)</i>
2022-S-9	06-15-23	<i>Division of Housing and Community Renewal – Physical and Financial Conditions at Selected Mitchell-Lama Developments in New York City</i>
2022-S-28	03-16-23	<i>Housing Trust Fund Corporation – Internal Controls Over and Maximization of Federal Funding for Various Section 8 Housing Programs and the COVID Rent Relief Program</i>
2022-F-18	02-13-23	<i>Housing Trust Fund Corporation – Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program (Follow-Up)</i>
2021-S-10	09-16-22	<i>Housing Trust Fund Corporation – Internal Controls Over and Maximization of Federal Funding for Community Development Block Grant & HOME Investment Partnerships Programs</i>

Report Number	Date Issued	Report Title
2020-S-48	08-18-21	<i>Division of Housing and Community Renewal – Controls Over Federally Funded Programs and Maximization of Federal Funding</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-F-19	01-19-21	<i>Division of Housing and Community Renewal – Administration of Mitchell-Lama Waiting Lists (Follow-Up)</i>
2019-F-44	04-02-20	<i>Low-Income Housing Trust Fund Program (Follow-Up)</i>
2018-S-58	12-11-19	<i>Office of Rent Administration – Collection of Fines Related to Tenant Complaints</i>
Homeless Housing and Assistance Corporation		
2020-F-14	08-18-20	<i>Homeless Housing and Assistance Program – Project Selection and Maintenance (Follow-Up)</i>
Hudson River-Black River Regulating District		
2025-F-5	04-23-25	<i>Security Over Critical Systems (Follow-Up)</i>
2023-S-24	01-03-24	<i>Security Over Critical Systems</i>
Metropolitan Transportation Authority		
2022-S-5	08-08-25	<i>Transformation of the MTA</i>
2024-F-17	07-25-25	<i>Long Island Rail Road – Non-Revenue Service Vehicles and On-Rail Equipment (Follow-Up)</i>
2023-S-28	06-18-25	<i>Long Island Rail Road – Implementation of Train Service to Grand Central Madison</i>
2024-F-16	04-11-25	<i>New York City Transit and MTA Bus Company – Management and Maintenance of Non-Revenue Service Vehicles (Follow-Up)</i>
2023-S-5	02-06-25	<i>Metro-North Railroad – Mitigation for Extreme Weather Conditions and Flooding</i>
2023-S-4	01-02-25	<i>New York City Transit, MTA Bus Company, and Bridges and Tunnels – Risk Assessment and Implementation of Measures to Address Extreme Weather Conditions</i>
2023-S-6	12-26-24	<i>Transforming the Procurement Function</i>
2022-S-20	08-08-24	<i>New York City Transit – Selected Aspects of Safety and Security in Subway Facilities</i>
2022-S-6	03-13-24	<i>Long Island Rail Road – Mitigation for Extreme Weather Conditions and Flooding</i>
2023-F-10	12-06-23	<i>Long Island Rail Road – Rolling Stock Programs Department: Selected Aspects of the M9 Rail Car Project Management (Follow-Up)</i>
2021-S-27	09-29-23	<i>New York City Transit – Risk Assessment and Implementation of Measures to Address Extreme Weather Conditions</i>
2022-F-23	06-22-23	<i>New York City Transit and MTA Bus Company – Fare Evasion (Follow-Up)</i>
2020-S-29	05-03-23	<i>Long Island Rail Road – Non-Revenue Service Vehicles and On-Rail Equipment</i>
2020-S-31	01-26-23	<i>New York City Transit and MTA Bus Company – Management and Maintenance of Non-Revenue Service Vehicles</i>
2019-S-52	11-16-22	<i>Selected Aspects of the All-Agency Contractor Evaluation System at Long Island Rail Road, Metro-North Railroad, New York City Transit, and Triborough Bridge and Tunnel Authority</i>

Report Number	Date Issued	Report Title
2021-F-27	09-26-22	<i>Employee Qualifications, Hiring, and Promotions (Follow-Up)</i>
2021-F-26	04-08-22	<i>Selected Performance Measures (Follow-Up)</i>
2020-S-50	03-25-22	<i>Long Island Rail Road – Rolling Stock Programs Department: Selected Aspects of the M9 Rail Car Project Management</i>
2021-F-14	10-21-21	<i>New York City Transit – Maintenance and Inspection of Event Recorder Units (Follow-Up)</i>
2021-F-15	10-07-21	<i>Bridges and Tunnels – Efforts to Collect Tolls and Fees Using License Plate Images and Law Firms (Follow-Up)</i>
2019-S-55	06-28-21	<i>Metro-North Railroad – Response Planning for Unexpected Events</i>
2019-S-7	04-15-21	<i>New York City Transit and MTA Bus Company – Fare Evasion</i>
2019-S-14	03-04-21	<i>Capital Construction – All-Agency Contract Evaluation System</i>
2018-S-70	12-14-20	<i>Long Island Rail Road – Management of Capital Projects</i>
2018-S-33	09-25-20	<i>Administration of Self-Insured Workers' Compensation Plans</i>
2019-S-62	09-03-20	<i>New York City Transit – Subway Wait Assessment</i>
2019-F-58	08-19-20	<i>New York City Transit – Signal Maintenance, Inspection, and Testing (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-19	01-28-20	<i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility (Follow-Up)</i>
2018-S-72	01-17-20	<i>New York City Transit – New Customer-Focused Subway Metrics</i>
2019-F-16	01-06-20	<i>Staten Island Railway – Safety at Stations (Follow-Up)</i>
2018-S-18	01-06-20	<i>Selected Performance Measures</i>
2019-F-18	12-13-19	<i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2019-F-17	11-19-19	<i>New York City Transit – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2018-S-53	11-19-19	<i>Long Island Rail Road – Fare Collection</i>
2019-F-1	10-15-19	<i>Bridges and Tunnels – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees</i>

New York Power Authority

2023-S-27	09-28-23	<i>Selected Management and Operations Practices – BuildSmart NY/Executive Order 88</i>
2020-S-38	02-04-22	<i>Selected Management and Operations Practices</i>

New York Racing Association

2023-F-31	01-18-24	<i>Purchasing and Procurement Practices (Follow-Up)</i>
2020-S-67	03-16-22	<i>Purchasing and Procurement Practices</i>

New York State Dental Insurance Program

2022-S-27	01-08-24	<i>EmblemHealth Plan, Inc. – Overpayments for Services Requiring Coordination of Benefits</i>
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Report Number	Date Issued	Report Title
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New York State Environmental Facilities Corporation

2020-S-64	12-30-21	<i>Oversight of the Clean Water State Revolving Fund</i>
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New York State Liquor Authority

2022-F-12	08-19-22	<i>Internal Controls Over Selected Financial Operations (Follow-Up)</i>
2019-S-69	09-30-20	<i>Internal Controls Over Selected Financial Operations</i>

New York State Thruway Authority

2022-S-15	05-26-23	<i>Selected Aspects of Toll Collections</i>
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Niagara Frontier Transportation Authority

2020-F-28	01-19-21	<i>Use of Vendor-Supported Technology (Follow-Up)</i>
2019-S-40	12-12-19	<i>Use of Vendor-Supported Technology</i>

Office for the Aging

2023-F-2	07-12-23	<i>Monitoring of Select Programs (Follow-Up)</i>
2020-S-47	01-21-22	<i>Monitoring of Select Programs</i>
2020-F-27	12-31-20	<i>Long-Term Care Ombudsman Program (Follow-Up)</i>
2018-S-48	10-03-19	<i>Long-Term Care Ombudsman Program</i>

Office for People With Developmental Disabilities

2024-F-23	06-18-25	<i>Pandemic Planning and Care for Vulnerable Populations (Follow-Up)</i>
2021-S-9	04-06-23	<i>Pandemic Planning and Care for Vulnerable Populations</i>
2021-F-1	05-27-21	<i>Accountability and Surplussing of Vehicles (Follow-Up)</i>
2020-F-26	02-25-21	<i>Compliance With Jonathan's Law (Follow-Up)</i>
2020-F-1	07-28-20	<i>Oversight of Passenger Safety (Follow-Up)</i>
2019-S-38	07-28-20	<i>Controls Over Transportation Services and Transportation-Related Expenses</i>
2019-F-42	11-18-19	<i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts (Follow-Up)</i>
2017-S-67	11-18-19	<i>Compliance With Jonathan's Law</i>

Office of Addiction Services and Supports

2024-F-39	06-18-25	<i>Addiction Support Services During Emergencies (Follow-Up)</i>
2024-F-29	12-20-24	<i>Oversight of Contract Expenditures of Palladia, Inc. (Follow-Up)</i>
2021-S-35	11-02-23	<i>Addiction Support Services During Emergencies</i>
2023-F-17	10-30-23	<i>Oversight of Chemical Dependence Residential Services (Follow-Up)</i>
2020-S-49	12-03-21	<i>Oversight of Chemical Dependence Residential Services</i>

Report Number	Date Issued	Report Title
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2020-S-5	08-18-21	<i>Oversight of Contract Expenditures of Palladia, Inc.</i>
2018-S-64	05-15-20	<i>Oversight of Drug Disposal</i>
2020-F-5	05-07-20	<i>Problem Gambling Treatment Program (Follow-Up)</i>

Office of Children and Family Services

2022-S-44	11-07-25	<i>Child Care Stabilization Grants</i>
2023-S-15	10-21-24	<i>Oversight of Juvenile Detention Facilities (Outside New York City)</i>
2024-F-6	09-06-24	<i>Oversight of Child Protective Services (Follow-Up)</i>
2022-S-13	04-03-24	<i>Oversight of Juvenile Justice Facilities</i>
2021-S-17	01-24-23	<i>Oversight of Child Protective Services</i>
2021-F-24	05-17-22	<i>Oversight of Runaway and Homeless Youth (Follow-Up)</i>
2020-S-2	11-17-21	<i>Oversight of Adult Protective Services Programs</i>
2021-F-6	08-30-21	<i>Oversight of Direct Placement of Children (Follow-Up)</i>
2020-F-11	12-29-20	<i>Access Controls Over Selected Critical Systems (Follow-Up)</i>
2019-S-47	08-06-20	<i>Oversight of Runaway and Homeless Youth</i>
2017-S-30	03-02-20	<i>Oversight of Direct Placement of Children</i>
2019-F-40	02-25-20	<i>Oversight of Residential Domestic Violence Programs (Follow-Up)</i>
2019-F-52	02-03-20	<i>Oversight of Critical Foster Care Program Requirements (Follow-Up)</i>

Office of Court Administration

2019-S-4	12-18-19	<i>Court Facilities Aid and Assistance Program</i>
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Office of General Services

2023-F-44	09-06-24	<i>Monitoring of Construction Management (Follow-Up)</i>
2022-S-32	02-12-24	<i>Capital Asset Management</i>
2021-F-20	05-25-22	<i>Efficiency of Warehouse Space (Follow-Up)</i>
2020-S-42	12-30-21	<i>Monitoring of Construction Management</i>
2021-F-12	08-27-21	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2020-F-18	10-15-20	<i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings (Follow-Up)</i>
2019-S-39	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-S-1	01-03-20	<i>Efficiency of Warehouse Space</i>

Office of Information Technology Services

2023-S-40	06-04-25	<i>Next Generation 911 Services</i>
2023-S-17	02-14-25	<i>Inventory Controls</i>

Report Number	Date Issued	Report Title
2024-F-12	10-09-24	<i>Windows Domain Administration and Management (Follow-Up)</i>
2022-S-19	05-31-23	<i>Windows Domain Administration and Management</i>
2020-F-21	12-08-20	<i>Oversight of Information Technology Consultants and Contract Staffing (Follow-Up)</i>

Office of Mental Health

2024-F-5	05-08-24	<i>Reporting of Community-Based Services Under the Transformation Reinvestment Plan (Follow-Up)</i>
2023-F-33	02-20-24	<i>Maximizing Incentives for Individuals With Disabilities (Follow-Up)</i>
2022-S-43	02-08-24	<i>Oversight of Kendra's Law</i>
2022-S-22	12-21-23	<i>Controls Over the Empire State Supportive Housing Initiative</i>
2023-F-11	06-22-23	<i>Benefits Advisement Services for Individuals With Disabilities Seeking Employment (Follow-Up)</i>
2022-F-22	12-06-22	<i>Oversight of Telemental Health Services (Follow-Up)</i>
2021-S-15	10-26-22	<i>Reporting of Community-Based Services Under the Transformation Reinvestment Plan</i>
2021-S-26	08-30-22	<i>Maximizing Incentives for Individuals With Disabilities</i>
2020-S-41	07-20-21	<i>Benefits Advisement Services for Individuals With Disabilities Seeking Employment</i>
2020-S-16	06-17-21	<i>Oversight of Telemental Health Services</i>
2019-F-51	09-15-20	<i>Administration of the Contract With the Postgraduate Center for Mental Health (Follow-Up)</i>
2019-S-60	09-02-20	<i>Oversight of Provider Consolidated Fiscal Reports – Independent Living, Inc.</i>

Office of Parks, Recreation and Historic Preservation

2022-S-3	08-10-23	<i>Accessibility for People With Disabilities</i>
2022-F-16	09-08-22	<i>Oversight of Construction Management Contracts (Follow-Up)</i>
2021-F-29	02-01-22	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2020-S-43	06-24-21	<i>Oversight of Construction Management Contracts</i>
2019-S-65	09-15-20	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-S-59	07-01-20	<i>Compliance With Navigation Law</i>

Office of Renewable Energy Siting

2023-S-52	04-24-24	<i>Application Review and Site Permitting for Major Renewable Energy Projects</i>
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Office of Temporary and Disability Assistance

2024-F-36	07-14-25	<i>Homeless Services Housing Needs Assessment (Follow-Up)</i>
2024-F-31	07-14-25	<i>Oversight of Homeless Shelters (Follow-Up)</i>
2023-S-38	05-20-25	<i>Monitoring of Homeless Data</i>
2023-S-31	03-17-25	<i>Response to Human Trafficking</i>

Report Number	Date Issued	Report Title
2024-F-1	08-08-24	<i>Reimbursement of Homeless Shelter Providers – Westhab Inc.’s Coachman Family Center (Follow-Up)</i>
2022-S-34	08-08-24	<i>Controls Over the Empire State Supportive Housing Initiative</i>
2024-F-2	07-26-24	<i>Reimbursement of Homeless Shelter Providers – Rescue Mission Alliance of Syracuse (Follow-Up)</i>
2023-S-43	05-08-24	<i>National Directory of New Hires Data Security</i>
2021-S-23	08-15-23	<i>Homeless Services Housing Needs Assessment</i>
2021-S-34	10-26-22	<i>Reimbursement of Homeless Shelter Providers – Rescue Mission Alliance of Syracuse</i>
2020-S-56	03-01-22	<i>Reimbursement of Homeless Shelter Providers – Westhab Inc.’s Coachman Family Center</i>
2019-S-67	05-20-20	<i>National Directory of New Hires Data Security</i>
2018-S-52	03-10-20	<i>Oversight of Homeless Shelters</i>

Office of Victim Services

2020-F-16	09-02-20	<i>Controls Over Selected Expenditures (Follow-Up)</i>
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Olympic Regional Development Authority

2022-F-6	04-13-22	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2020-S-36	02-08-21	<i>Compliance With Executive Order 95 (Open Data)</i>

Port Authority of New York and New Jersey

2022-F-24	05-12-23	<i>Selected Aspects of Accommodations for Passengers With Disabilities (Follow-Up)</i>
2019-S-41	07-29-21	<i>Selected Aspects of Accommodations for Passengers With Disabilities</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>

Public Service Commission

2021-F-5	09-01-21	<i>Enforcement of Commission Orders and Other Agreements (Follow-Up)</i>
2018-S-27	03-03-20	<i>Enforcement of Commission Orders and Other Agreements</i>

Rochester-Genesee Regional Transportation Authority

2020-F-30	01-19-21	<i>Compliance With Requirements to Maintain Systems at Vendor-Supported Levels (Follow-Up)</i>
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State Education Department

2023-S-1	12-05-24	<i>Access to Preschool Special Education Services</i>
2024-F-11	09-26-24	<i>Privacy and Security of Student Data (Follow-Up)</i>
2022-S-30	09-18-24	<i>English Language Learners Programs</i>
2023-F-21	09-27-23	<i>Oversight of Mental Health Education in Schools (Follow-Up)</i>

Report Number	Date Issued	Report Title
2023-F-15	09-27-23	<i>Adult Career and Continuing Education Services – Vocational Rehabilitation Supported Employment Program (Follow-Up)</i>
2023-F-1	06-21-23	<i>Licensing and Monitoring of Proprietary Schools (Follow-Up)</i>
2021-S-29	05-16-23	<i>Privacy and Security of Student Data</i>
2022-F-17	01-18-23	<i>Oversight of Career and Technical Education Programs in New York State Schools (Follow-Up)</i>
2022-F-5	06-22-22	<i>Oversight of Pupil Transportation Services (Follow-Up)</i>
2020-S-63	04-11-22	<i>Oversight of Mental Health Education in Schools</i>
2020-S-46	03-30-22	<i>Adult Career and Continuing Education Services – Vocational Rehabilitation Supported Employment Program</i>
2021-F-25	01-05-22	<i>Facility Planning Bureau Project Review (Follow-Up)</i>
2019-S-68	01-21-21	<i>Licensing and Monitoring of Proprietary Schools</i>
2020-F-17	01-13-21	<i>Oversight of School Safety Planning Requirements (Follow-Up)</i>
2019-S-29	12-21-20	<i>Oversight of Career and Technical Education Programs in New York State Schools</i>
2019-S-49	10-14-20	<i>Oversight of Pupil Transportation Services</i>
2019-S-13	06-10-20	<i>Oversight of Smart Schools Bond Act Funds</i>
2019-F-57	05-06-20	<i>Oversight of Chronic Absenteeism (Follow-Up)</i>
2019-F-32	11-21-19	<i>Implementation of the Dignity for All Students Act (Follow-Up)</i>
2019-F-26	10-15-19	<i>Oversight of Nurse Licensing (Follow-Up)</i>
The following audits address Preschool Special Education Compliance With the Reimbursable Cost Manual:		
2024-S-32	08-27-25	<i>The Arc Franklin-Hamilton d.b.a. The Adirondack Arc</i>
2024-S-10	08-05-25	<i>UCPA of Cayuga County d.b.a. E. John Gavras Center</i>
2022-S-21	05-07-25	<i>Jackson Child Development Center, Inc.</i>
2023-S-29	12-18-24	<i>New York Institute for Special Education</i>
2022-S-48	10-09-24	<i>Adaptive Solutions Multi Services, PLLC</i>
2023-S-36	09-05-24	<i>Small Wonder Preschool, Inc.</i>
2023-S-22	08-28-24	<i>Liberty Resources, Inc.</i>
2023-S-3	06-21-24	<i>UCP of Niagara County d.b.a. Empower</i>
2022-S-50	04-10-24	<i>NYSARC, Inc. – Rockland County Chapter</i>
2022-S-45	03-13-24	<i>Positive Beginnings, Inc.</i>
2022-S-49	12-06-23	<i>Handicapped Children's Association of Southern New York, Inc.</i>
2022-S-41	08-10-23	<i>Queens Centers for Progress</i>
2021-S-31	07-20-23	<i>Step Up Therapy Services, PLLC</i>
2021-S-22	03-01-23	<i>Williamsburg Infant & Early Childhood Development Center, Inc.</i>

Report Number	Date Issued	Report Title
2022-S-23	02-13-23	<i>Abilities First, Inc.</i>
2022-S-7	01-26-23	<i>Cantalician Center for Learning</i>
2022-S-10	12-06-22	<i>The Arc Erie County New York</i>
2021-S-38	11-09-22	<i>St. Mary's Hospital for Children, Inc.</i>
2022-S-2	10-26-22	<i>Field of Dreams, Inc.</i>
2021-S-4	07-07-22	<i>Little Meadows Early Childhood Center, Inc.</i>
2021-S-14	06-08-22	<i>United Cerebral Palsy Association of Nassau County, Inc.</i>
2020-S-3	06-08-22	<i>All My Children Day Care</i>
2021-S-21	04-08-22	<i>Empowering Minds Therapy Inc.</i>
2021-S-13	03-04-22	<i>Kids in Action of Long Island, Inc.</i>
2021-S-12	03-02-22	<i>Kids First Evaluation & Advocacy Center</i>
2021-S-5	02-01-22	<i>Franziska Racker Centers, Inc.</i>
2021-S-2	02-01-22	<i>Canarsie Childhood Center, Inc.</i>
2020-S-37	12-17-21	<i>Life Skills Home Training Tutorial Program for Preschoolers, Inc.</i>
2020-S-60	12-08-21	<i>These Our Treasures, Inc.</i>
2020-S-44	11-16-21	<i>E&D Children Center, Inc.</i>
2019-S-66	10-20-21	<i>Omni Childhood Center, Inc.</i>
2020-S-27	09-29-21	<i>Westchester County Chapter NYSARC, Inc.</i>
2020-S-20	05-27-21	<i>Buffalo Hearing & Speech Center, Inc.</i>
2020-S-23	12-31-20	<i>SteppingStone Day School, Inc.</i>
2020-S-33	12-31-20	<i>Kids Unlimited, PT, OT & SLP, PLLC</i>
2019-S-73	12-29-20	<i>Mama Program, LLC</i>
2019-S-57	12-23-20	<i>The Kelberman Center, Inc.</i>
2020-S-25	12-07-20	<i>Mary Cariola Children's Center, Inc.</i>
2020-S-30	12-07-20	<i>Wayne County Chapter NYSARC, Inc.</i>
2019-S-56	06-03-20	<i>Through Ages, Inc.</i>
2019-S-25	04-24-20	<i>Parsons Child and Family Center</i>
2018-S-68	02-04-20	<i>Hebrew Academy for Special Children, Inc.</i>
2019-S-35	01-31-20	<i>Behavior Analysts of New York, LLC</i>
2019-S-36	12-31-19	<i>Marie Pense Center, LLC</i>
2019-S-28	12-31-19	<i>Minds in Motion, Inc.</i>
2018-S-69	12-31-19	<i>Block Institute School</i>
2018-S-8	12-31-19	<i>Quality Services for the Autism Community</i>

Report Number	Date Issued	Report Title
2016-S-94	12-31-19	<i>Auditory Oral Learning Center</i>
2019-S-24	12-18-19	<i>Children's Education Services, Inc.</i>
2018-S-56	12-16-19	<i>League Treatment Center</i>
2018-S-26	12-16-19	<i>Psychotherapeutic Evaluational Programs, Inc. d.b.a. Parsons Preschool</i>
2019-S-30	12-11-19	<i>Children's Development Group, PLLC</i>
2019-S-20	12-10-19	<i>St. Anne Institute</i>

State University of New York

2025-F-7	07-14-25	<i>Oversight of Disability Services (Follow-Up)</i>
2024-S-2	03-26-25	<i>Oversight of the Educational Opportunity Program</i>
2023-F-45	02-11-25	<i>Determination of Residency for Tuition Purposes (Follow-Up)</i>
2021-S-42	08-09-23	<i>Oversight of Disability Services</i>
2019-S-58	05-26-22	<i>Determination of Residency for Tuition Purposes</i>
2021-F-7	07-16-21	<i>Upstate Medical University – Human Resource Practices (Follow-Up)</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>
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>
2019-S-34	06-10-20	<i>Upstate Medical University – User Access Controls Over Selected System Applications</i>
2019-F-47	01-30-20	<i>Oversight of Hazardous Materials and Waste (Follow-Up)</i>
2019-S-10	01-17-20	<i>The Research Foundation – Technology Transfer Program and Royalty Payments</i>
2018-S-37	10-03-19	<i>University at Buffalo – Procurement Practices</i>

Workers' Compensation Board

2024-M-1	10-09-24	<i>Assessment of Costs to Administer the Workers' Compensation Program for the Three State Fiscal Years Ended March 31, 2023</i>
2021-M-1	09-29-21	<i>Assessments of Costs to Administer the Workers' Compensation Program for the Three State Fiscal Years Ended March 31, 2020</i>

Cross-Agency Projects

2024-F-27	07-14-25	Department of Agriculture and Markets, Department of Health <i>Oversight of the Nourish New York Program (Follow-Up)</i>
2024-F-32	05-14-25	Department of Health, Division of Homeland Security and Emergency Services <i>Oversight of Water Supply Emergency Plans (Follow-Up)</i>
2023-S-14	04-11-25	Office of General Services, Department of Health <i>State Public Health Emergency Medical Stockpile</i>

Report Number	Date Issued	Report Title
2023-S-50	04-03-25	Office for the Aging, Department of Corrections and Community Supervision, Office of Information Technology Services, Department of Motor Vehicles, Department of Transportation <i>New York State Artificial Intelligence Governance</i>
2024-F-7	10-23-24	Office for the Aging, Department of Financial Services, State University of New York, Department of State, Office of Temporary and Disability Assistance <i>Selected State Agencies' Roles in Financial Literacy (Follow-Up)</i>
2022-S-4	07-16-24	New York State Energy Research and Development Authority, Public Service Commission <i>Climate Act Goals – Planning, Procurements, and Progress Tracking</i>
2022-S-33	09-21-23	Department of Agriculture and Markets, Department of Health <i>Oversight of the Nourish New York Program</i>
2021-S-39	06-27-23	Department of Health, Division of Homeland Security and Emergency Services <i>Oversight of Water Supply Emergency Plans</i>
2020-S-53	09-14-22	Office for the Aging, Department of Financial Services, State University of New York, Department of State, Office of Temporary and Disability Assistance <i>Selected State Agencies' Roles in Financial Literacy</i>
2020-F-7	09-15-20	Department of Labor, Department of Taxation and Finance <i>New York Youth Jobs Program (Follow-Up)</i>
2019-F-36	02-04-20	New York City Police Department, New York State Liquor Authority <i>Responsiveness to Noise Complaints Related to New York City Nightlife Establishments (Follow-Up)</i>
2018-S-59	01-16-20	Metropolitan Transportation Authority, New York City Department of Social Services <i>Homeless Outreach Services in the New York City Subway System</i>

Special Reports

Education

2022-2023	08-29-24	<i>State Fiscal Year 2022–2023 Report on Preschool Special Education Audit Initiative</i>
2021-2022	02-23-23	<i>State Fiscal Year 2021–2022 Report on Preschool Special Education Audit Initiative</i>
2020	06-24-21	<i>2020 Annual Report on Preschool Special Education Audit Initiative</i>
2019	05-01-20	<i>2019 Annual Report on Preschool Special Education Audit Initiative</i>

Government

2021-D-2	10-01-21	<i>Improving Government Efficiency and Effectiveness: Lessons Learned from Past OSC Audits</i>
2021-D-1	08-27-21	<i>Compliance With Executive Order 95: Achieving Transparency and Citizen Engagement Through Open Data</i>

Health

2018-D-2	04-27-20	<i>An Analysis of Reasonable and Customary Out-of-Network Reimbursement Rates for Medical-Surgical Services in the New York State Health Insurance Program</i>
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Vulnerable Populations

2021-2023	04-30-24	<i>Protecting Our Elderly Population: Select Elder Care Program Audits (2021–2023)</i>
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