



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

DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
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April 10, 2015

**RECEIVED**  
EXECUTIVE CORRESPONDENCE

The Honorable Thomas P. DiNapoli  
Comptroller  
Office of the State Comptroller  
110 State St. 15th Flr  
Albany, NY 12236

APR 14 2015

OFFICE OF THE STATE COMPTROLLER  
THOMAS P. DINAPOLI  
COMPTROLLER

Dear Comptroller Dinapoli:

In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (Department) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2012-S-164) on Compliance with the Reimbursable Cost Manual: State Education Department; Metro Therapy, Inc.

**Recommendation 1: Review the recommended disallowances resulting from our audit and make the appropriate adjustments to Metro Therapy's Consolidated Fiscal Report (CFR). Adjust Metro Therapy's reimbursement rates, as appropriate.**

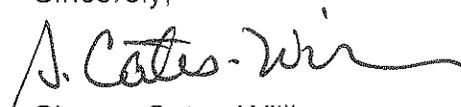
The Department is currently in the process of reviewing the CFR and will make necessary adjustments and recover any overpayments as appropriate by recalculating tuition rates.

**Recommendation 2: Work with Metro Therapy officials to help them comply with Manual provisions.**

The Department will continue to provide technical assistance and will strongly recommend Metro Therapy, Inc. officials take advantage of our availability to help them better understand the standards for reimbursement, as presented in Regulation and the Reimbursable Cost Manual (RCM). Furthermore, Consolidated Fiscal Report (CFR) training is available both in person, at six locations offered across the State, and online on the Department's webpage.

If you have any questions regarding this response, please contact Suzanne Bolling, Director of Special Education Fiscal Services at 518/486-7859.

Sincerely,

  
Sharon Cates-Williams