



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

DEPUTY COMMISSIONER
Office of Performance Improvement and Management Services
O: 518.473-4706
F: 518.474-5392

December 15, 2015

(See Attached List)

Dear :

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-64) of the State Education Department: Sunshine Developmental School.

Recommendation 1: Review the disallowances identified in this report and, considering any previous SED disallowances, adjust Sunshine Developmental's CFRs and tuition rates as appropriate.

The Department anticipates receiving information needed from OSC in order to apply the audit adjustments. We will then review and apply the recommended adjustments to the School's tuition reimbursement rates for all the findings.

Recommendation 2: Work with Sunshine Developmental officials to help ensure that only eligible costs are included on their CFRs.

The Department will continue to provide technical assistance and has strongly recommended that the Sunshine Developmental 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,

A handwritten signature in cursive script that reads "Sharon Cates-Williams". The signature is written in dark ink and is positioned above the printed name.

Sharon Cates-Williams

c: James P. DeLorenzo
Suzanne Bolling

The Honorable Andrew M. Cuomo
Governor, State of New York
Executive Chamber
State Capitol
Albany, NY 12224

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

The Honorable John J. Flanagan
Majority Leader
New York State Senate
909 Legislative Office Building
Albany, NY 12247

The Honorable Jeffrey D. Klein
Independent Democratic Conference Leader
New York State Senate
304 Legislative Office Building
Albany, NY 12247

The Honorable Andrea Stewart-Cousins
Minority Leader
New York State Senate
615 Legislative Office Building
Albany, NY 12247

The Honorable Carl E. Heastie
Speaker
New York State Assembly
932 Legislative Office Building
Albany, NY 12248

The Honorable Joseph D. Morelle
Majority Leader
New York State Assembly
926 Legislative Office Building
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The Honorable Brian M. Kolb
Minority Leader
New York State Assembly
933 Legislative Office Building
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The Honorable John DeFrancisco
Chairman, Finance Committee
New York State Senate
416 Capitol
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The Honorable Liz Krueger
Ranking Member, Finance Committee
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The Honorable Herman D. Farrell, Jr.
Chairman, Ways & Means Committee
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The Honorable Bob Oaks
Ranking Member, Ways & Means Committee
New York State Assembly
444 Capitol
Albany, NY 12248

August 2015