



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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**RECEIVED**  
April 16, 2015 EXECUTIVE CORRESPONDENCE

APR 22 2015

OFFICE OF THE STATE COMPTROLLER  
THOMAS P. DINAPOLI  
COMPTROLLER

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

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 or SED) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report, 2014-S-32, Compliance with the Reimbursable Cost Manual: Circle of Friends.

**Recommendation 1: Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to Circle of Friends' reimbursement rates.**

The Department has issued a rate based on audit to apply the recommended adjustments to Circle of Friends' tuition reimbursement rates.

**Recommendation 2: Remind Circle of Friends officials of the pertinent SED guidelines that relate to the deficiencies we identified.**

The Department has complied with this recommendation.

If you have any questions regarding this response, please contact Suzanne Bolling, Rate Setting Unit, (518) 486-7859.

Sincerely,

  
Sharon Cates-Williams