



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 16, 2015

RECEIVED
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-34, Compliance with the Reimbursable Cost Manual: Bright Start Pediatric Services.

Recommendation 1: Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to Bright Start's reimbursement rates.

A rate based on audit has been issued by the Department to apply the recommended adjustments to Bright Start's tuition reimbursement rates for all the findings.

Recommendation 2: Remind Bright Start 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