



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

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

APR 22 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 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-35, Compliance with the Reimbursable Cost Manual: Early Childhood Education Center (ECEC).

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

The Department has reviewed the applicable financial information and it is in the process of issuing a rate based on audit in order to apply the recommended adjustments to ECEC's tuition reimbursement rates for all the findings.

Recommendation 2: Remind ECEC 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