



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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October 5, 2016

Hon. Thomas P. DiNapoli
New York State Comptroller
110 State Street, 14th Floor
Albany, NY 12236

Dear Comptroller DiNapoli:

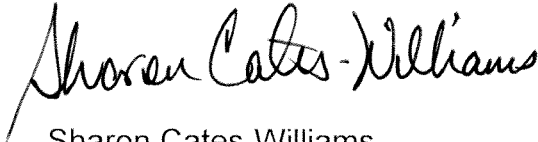
In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (Department) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2015-S-90) Compliance with the Reimbursable Cost Manual: Helping Hands School (Helping Hands).

Recommendation 1: Review the disallowances identified by our audit and make the necessary adjustments to the costs reported on Helping Hands' CFR and to Helping Hands' tuition reimbursement rates, as appropriate.

The Department is currently in the process of reviewing the Consolidated Fiscal Report (CFR) and OSC audit work papers and will make necessary adjustments and recover any overpayments as appropriate by recalculating tuition rates.

If you have any questions regarding this response, please contact Suzanne Bolling, Director of Special Education Fiscal Services at 518-474-3227.

Sincerely,


Sharon Cates-Williams

c: Christopher Suriano
Suzanne Bolling