



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

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DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
O: 518.473-4706  
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August 30, 2019

Hon. Thomas P. DiNapoli  
New York State Comptroller  
110 State Street, 15<sup>th</sup> Floor  
Albany, NY 12236

Dear Comptroller DiNapoli:

Attached is a copy of the corrective actions that the Department of Education has taken since the release of the audit performed by the state comptroller office, titled Final Audit Report (2018-S-17) Amerimed Kids, LLC (Amerimed Kids) - Compliance with the Reimbursable Cost Manual.

According to Executive Law §170, whenever the state comptroller shall conduct an audit of the activities and operations of any department and the final report makes recommendations for corrective action, the head of the entity audited shall report within ninety days after receipt thereof to the governor, the state comptroller, the president, president pro tem and minority leader of the senate, the speaker, majority and minority leaders of the assembly, and the chairman and ranking minority members of the senate finance committee and the assembly ways and means committees of the state legislature what steps were taken to implement such recommendations, and, where recommendations were not implemented, the reasons therefor.

Yours truly,

Sharon Cates-Williams  
Deputy Commissioner



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Dear Comptroller DiNapoli:

In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (SED) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2018-S-17) Amerimed Kids, LLC (Amerimed Kids) - Compliance With the Reimbursable Cost Manual.

Recommendation 1:

"SED should review the exceptions identified by our audit and take appropriate actions to recover the disallowed expenses."

SED is currently in the process of reviewing the Consolidated Fiscal Reports (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 Brian Zawistowski, Assistant Director, at (518) 474-3227.

Sincerely,

Sharon Cates-Williams  
Deputy Commissioner

c: Phyllis Morris  
Christopher Suriano  
Suzanne Bolling  
Traci Coleman  
Brian Zawistowski  
James Kampf