



Office of Children and Family Services

ANDREW M. CUOMO
Governor

SHEILA J. POOLE
Commissioner

October 23, 2019

Ms. Heather Pratt, CFE
Office of the State Comptroller
110 State Street
Albany, NY 12236

Re: Financial Oversight of the Advantage After School Program – 2019-F-27

Dear Ms. Pratt:

Thank you for the opportunity to review and comment on the final report (2019-F-27) for your follow-up of the audit entitled “Financial Oversight of the Advantage After School Program.” The New York State Office of Children and Family Services (OCFS) in response to the Office of the State Comptroller’s (OSC) final report has prepared this letter.

Response to Recommendation # 1:

OSC’s contention that OCFS partially implemented Recommendation 1 conflicts with what we have stated in past responses. At the end of the initial audit, OCFS disagreed with Recommendation 1 in both our responses to the original Final Report and in our 90-day follow-up letter. Any activities OSC describes in this report as partially implemented were undertaken prior to, and not as a response to, the original audit.

Response to Recommendation # 2:

OCFS agrees with OSC’s finding that Recommendation 2 was fully implemented. The agency will continue performing the claims review process.

Thank you again for giving us this opportunity to respond and provide further clarity on the final report. If you have any questions regarding this response, please contact Bonnie Hahn at Bonnie.Hahn@ocfs.ny.gov.

Sincerely,

Janice Molnar, Ph.D.
Deputy Commissioner
Division of Child Care Services

cc: Sheila Poole, Commissioner of the Office of Children and Family Services
Suzanne Miles-Gustave, Deputy Commissioner for Legal Affairs & General Counsel
Brendan Schaefer, Director, Office of Audit and Quality Control