



Homeland Security and Emergency Services

KATHY HOCHUL
Governor

JACKIE BRAY
Commissioner

Ms. Nadine Morrell, Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street – 11th Floor
Albany, New York 12236

Dear Ms. Morrell:

The New York State Division of Homeland Security and Emergency Services (DHSES) has reviewed the Office of the State Comptroller's (OSC) final audit report for audit 2021-S-39 entitled "*Oversight of Water Supply Emergency Plans.*" DHSES takes great pride in the efforts made to enhance Water Suppliers' protections against a terrorist attack or cyber-attack as prescribed by Public Health Law (PHL) §1125 and Executive Law (EXC) §711-B.

The final audit report recommends DHSES strengthen its follow-up procedures used to monitor the corrective actions taken by the Water Suppliers to implement recommendations made by DHSES. The law does not provide DHSES with regulatory or statutory authority to compel Water Suppliers to respond to recommendations or develop and implement a corrective action plan. However, DHSES has taken steps to improve communications with the Department of Health (DOH) which will help them follow up on recommendations made to water suppliers.

DHSES has implemented new procedures to improve communications with the DOH, insuring DOH representatives are included and aware of all emails, phone calls, visits, and recommendations that DHSES communicates to water suppliers. DHSES has also developed a quarterly engagement summary for DOH. This document summarizes the outreach and interactions related to recommendations and corrective actions DHSES has conducted with the water suppliers.

In addition, DHSES has always had a process in place to ensure we are aware of prior findings and recommendations at the time of subsequent VA submissions and determine if past recommendations were addressed.

If you have any questions regarding the Agency's response, please contact Brian D. Jackson of DHSES's Office of Internal Audit at (518) 457-5120.

Sincerely,

A handwritten signature in black ink, appearing to read "Benjamin Voce-Gardner", with a long horizontal line extending to the right.

Benjamin Voce-Gardner
Director, Office of Counterterrorism

cc: Terence O'Leary
Brian Wright
Thomas McCarren
Brian Jackson