



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

EXECUTIVE DEPUTY COMMISSIONER
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November 8, 2022

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

Dear Comptroller DiNapoli:

In accordance with the provisions of Section 170 of the Executive Law, the following are actions 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 (2022-S-2) *Field of Dreams, Inc. (FOD) - Compliance with the Reimbursable Cost Manual*.

Recommendation 1:

“Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to the costs reported on FOD’s CFR and to FOD’s tuition reimbursement rates.”

SED 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.

Recommendation 2:

“Remind FOD officials of the pertinent SED guidelines that relate to the deficiencies we identified.”

SED will continue to provide technical assistance whenever requested and will strongly recommend FOD officials avail themselves of our assistance to help them better understand the rules for cost reporting and criteria for cost reimbursement as presented in the CFR, Regulations and the Reimbursable Cost Manual (RCM). Furthermore, SED will alert FOD of online training that is available on SED’s webpage. SED recommends that all individuals signing the CFR certification statements, namely the Executive Director and Certified Public Accountant, complete this training. This training is a requirement for preschool special education providers upon approval and reapproval.

Furthermore, SED will require FOD to identify the actions it has taken to cure and correct the deficiencies and/or violations identified in the audit. FOD’s submission to SED must be certified by its Chief Executive Officer, with an attestation from each director, officer,

trustee, and shareholder, must contain all relevant information describing how policies, procedures and practices have been revised to address the specific findings of the audit, and how systemic changes to the internal controls and financial oversight have been implemented.

If you have any questions regarding this response, please contact Nell Brady, Director of the Rate Setting Unit at 518-474-1298.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Cates-Williams".

Sharon Cates-Williams

cc: Christopher Suriano
Phyllis Morris
Suzanne Bolling
Nell Brady
James Kampf
Jerry Nestleroad
Jeanne Day