

April 3, 2026

Thomas P. DiNapoli  
State Comptroller  
110 State Street  
Albany, NY 12236  
Attn: Nadine Morrell, CIA, CISM, Audit Director

Re: Security Over Critical Systems 2023-S-48

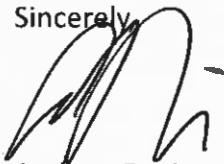
Dear Comptroller DiNapoli:

Pursuant to Section 170 of the Executive Law, I write to update you on the status of implementing the recommendation contained in Audit Report 2023-S-048, Security over Critical Systems.

As of April 3, 2026, ECMCC has remediated several observations which were identified. These processes include enhancement and creation of notifications, documentation, verification of output and increased internal system assessments. These new enhancements greatly assist in minimizing the risk associated with unauthorized access to ECMCC systems and data by making sure timeline and thresholds are being upheld. ECMCC has enhanced its internal systems assessments with internal staff but has also partnered and engaged with a managed security firm to increase visibility on key topics and domains. This engagement allows for policy development, reviews as well as an outside perspective on control implementation. The outstanding remaining item is actively monitored with compensating controls in place due to its physical and environmental safeguards.

We appreciate your time and guidance throughout this process. Please do not hesitate to contact me for further discussion or with any questions.

Sincerely,



Andrew Davis  
President and Chief Operating Officer  
Erie County Medical Center Corporation

CC: dob.sm.agencyaudits@budget.ny.gov

**RECEIVED**  
EXECUTIVE CORRESPONDENCE

APR 16 2026

OFFICE OF THE STATE COMPTROLLER  
THOMAS P. DINAPOLI  
COMPTROLLER

