



Office for People With Developmental Disabilities

KATHY HOCHUL
Governor

WILLOW BAER
Commissioner

July 10, 2025

Scott Heid, Audit Manager
Office of the State Comptroller
Division of State Government Accountability
110 State Street – 11th Floor
Albany, NY 12236-0001

Dear Mr. Heid:

Thank you for the opportunity to comment on the NY State Office of the Comptroller's draft audit report #2024-F-23 which is a follow-up to the initial report entitled "Pandemic Planning and Care for Vulnerable Populations" (Report 2021-S-9).

As described in the response to the initial report, OPWDD was prepared for a potential pandemic with extensive infection control policies and procedures in place. As the never-before-seen events of COVID unfolded, OPWDD responded to the unique and unprecedented times by developing greater measures to deal with the specific problems presented. All of these important controls were documented but were not specifically labeled under the title "emergency planning."

Now, with the recently learned experiences from COVID along with OSC's recommendations, OPWDD is proceeding to consolidate its mandates, ensuring pandemic related measures are incorporated into emergency planning documentation.

We also believe our recently enacted Emergency Preparedness Plan regulation will further strengthen the safety and security of individuals served by our providers through the development of strategies and response actions to public health emergencies, such as COVID. This regulation will be published on or about July 24, 2025.

We'd like to thank OSC for the cordial relationship during the course of this follow-up audit.

Sincerely,

A handwritten signature in black ink, appearing to read "W Baer", with a long horizontal flourish extending to the right.

Willow Baer, Commissioner