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

Ceylane Meyers-Ruff, Senior Deputy Commissioner
Education Building, Room 125 EB (518) 474-7542
89 Washington Avenue
Albany, NY 12234
Ceylane.Meyers-Ruff@nysed.gov

November 16, 2026

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 State Education Department (SED) has taken, or will be taking, the following actions to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2020-S-24), *Shield of David (Shield) - Compliance With the Reimbursable Cost Manual*.

Recommendation 1:

"Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Shield's CFR and to Shield's tuition reimbursement rates, as warranted."

SED is currently 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. NYSED will further review the staffing recommendations to determine if the adjustments are appropriate.

Recommendation 2:

"Remind Shield officials of the pertinent requirements that relate to the deficiencies we identified."

SED will continue to provide technical assistance whenever requested and will strongly recommend Shield 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).

SED will alert Shield of the opportunity to participate in online training that is available on SED's webpage. SED requires 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 Shield to identify the actions it has taken to cure and correct the deficiencies and/or violations identified in the audit. Shield's submission to SED must:

- Be certified by its Chief Executive Officer.
- Include an attestation from each director, officer, trustee, and shareholder.
- Contain all relevant information describing how policies, procedures, and practices have been revised to address the specific findings of the audit.
- Describe the systemic changes to the internal controls and financial oversight that 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,



Ceylane Meyers-Ruff
Senior Deputy Commissioner

cc: Christopher Suriano
Christina Coughlin
Caralee Kardash
Suzanne Bolling
James Kampf
Jeanne Day
Brad Rosen
Nell Brady
Jennifer Finucan
William Meissner
Rebecca Jones
Mary Moore