



April 15, 2026

Hon. Thomas P. DiNapoli
Office of the State Comptroller
110 State Street
Albany, NY 12236-0001

Re: Audit Report 2024-s-13

Dear Mr. DiNapoli,

As required by Executive Law §170, the Department of Agriculture and Markets (AGM) respectfully submits this 180-day response to recommendations made in the audit report 2024-s-13 "30% New York State Initiative."

The following actions have been taken by AGM to address the audit recommendations:

OSC Recommendation 1 – Take steps to improve participation in the Initiative, which may include, but not be limited to:

- Continuing or increasing outreach and assistance efforts
- Reducing the administrative burden and streamlining requirements where practicable; and
- Developing and maintaining information to assist SFAs with identifying and purchasing eligible food products.

Response to Recommendation 1 – AGM has continued to improve participation in the program. For the 2024-2025 school year, the program expanded to 83 school districts, up from 73 districts the prior year, with an increase of average daily participation of students up 30% to over 120,000 students daily. As the audit report notes, AGM has and will continue to work to increase participation and improve administration:

- Since October 2025, AGM has conducted 30 one-on-one meetings with school districts interested in the 30% initiative and attended eight conferences and outreach events. Similar outreach events for both SFAs and producers continue to be planned, and program staff continue to make themselves available for individualized technical assistance.
- AGM created a planning calculator to help SFAs estimate the 30% target and additional reimbursement when replacing existing products with eligible food products. AGM will continue to teach SFAs how to use this tool.
- AGM published a Food Service Director's Handbook and provided to SFAs via the 30% NYS Initiative website. The handbook provides guidance on the application process and specifically on the documentation needed to support food costs to clearly outline requirements for SFAs.
- A New York Food database, managed by Harvest New York, is being improved continuously to meet the changing needs of SFAs. The database has been upgraded to include a more comprehensive list of foods available.

OSC Recommendation 2 – Improve the administration of the Initiative, which may include but not be limited to:



- Requiring SFAs to submit support for total food costs as part of the application process;
- Providing guidance on documentation requirements to support eligible food costs;
- Standardizing and streamlining documentation requirements as practical; and
- Publishing SFA participation information by September 1.

Response to Recommendation 2 – As noted in the audit report, AGM addressed many of these items prior to the audit being released and continues to evaluate the need for additional changes:

- For the 2025-2026 school year, AGM required SFAs to provide documentation to support total food costs with the application.
- The Food Service Director’s Handbook that is available on the 30% NYS Initiative website provides clear guidance on standardized documentation needed to support food costs.
- The updated application streamlined submission requirements for SFAs.
- AGM published the list of approved SFAs for the 2025-2026 school year to the website by the September 1 deadline.

Respectfully,

Richard A. Ball
Commissioner
NYS Department of Agriculture and Markets

Cc: Honorable Kathy Hochul, Governor
Honorable Antonio Delgato, Lieutenant Governor
Honorable Andrea Stewart-Cousins, President Pro Tempore, NYS Senate
Honorable Robert G. Ort, Minority Leader, NYS Senate
Honorable Carl E. Heastie, Speaker, NYS Assembly
Honorable Crystal D. Peoples-Stokes, Majority Leader, NYS Assembly
Honorable Edward P. Ra, Minority Leader, NYS Assembly
Honorable Liz Krueger, Chair, NYS Senate Finance Committee
Honorable Thomas O’Mara, Ranking Member, NYS Senate Finance Committee
Honorable J. Gary Pretlow, Chair, NYS Assembly Ways and Means Committee
Honorable Phil Palmesano, Ranking Member, NYS Assembly Ways and Means Committee