



United HealthCare Insurance Company of New York
13 Cornell Road, Latham, NY 12110

June 30, 2026

New York State Office of the State Comptroller
Division of State Government Accountability
Attn: Andrea Inman – Audit Director
110 State Street, 11th Floor
Albany, NY 12236

Dear Ms. Inman:

This letter will respond to the Office of the State Comptroller's (OSC) Final Report titled Improper Payments Related to the Center of Excellence for Cancer Program.

Please see below information related to the recommendations presented by OSC.

- 1. Review the \$9.4 million (\$7.1 million +\$2.3 million) in improper payments identified by this audit, make recoveries, and remit them to Civil Service as appropriate.***

UHC Response:

As noted in the Final Report issued on January 27, 2026, the Office of the New York State Comptroller determined United was not responsible for improper payments. Accordingly, United has not engaged in recovery efforts for payments made by United under the Cancer Resource Program (CRS).

- 2. Implement the Civil Service directive so that only United processes claims related to the Cancer Program.***

UHC Response:

Since the inception of the CRS program, United has been administering the benefit consistent with the Civil Service directive.

- 3. Educate providers on proper billing for services related to the Cancer Program, including sharing the Civil Service directive, to reduce improper payments.***

UHC Response:

United issued an educational communication to Participating CRS Centers of Excellence providers, reminding them to carefully review the Oncology Notification Form, which includes the necessary information to bill UHC for CRS benefits, helping to prevent avoidable billing issues.

4. ***Establish a reconciliation process to ensure Anthem and United use the same Cancer Program enrollment information.***

UHC Response:

United is working with Anthem to develop a formal reconciliation process.

Thank you for providing us with the opportunity to review and respond to Office of the State Comptroller's (OSC) Final Report concerning Improper Payments Related to the Center of Excellence for Cancer Program (2024-S-7).

Sincerely,

A handwritten signature in cursive script that reads "Paula A. Gazeley Daily, R.Ph.".

Paula A. Gazeley Daily, RPh
Vice President, Empire Plan
UnitedHealthcare National Accounts