



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Ceylane Meyers-Ruff, Senior Deputy Commissioner for Education Policy
Education Building, Room 125 EB (518) 473-8381
89 Washington Avenue
Albany, NY 12234
ceylane.meyers-ruff@nysed.gov

October 23, 2026

Theresa Podagrosi
Audit Manager
Office of the State Comptroller
Division of State Government Accountability
110 State St, 11th Floor
Albany, NY 12236

Dear Ms. Podagrosi:

The following is the New York State Education Department (NYSED) response to the Office of the State Comptroller (OSC) follow-up report 2026-F-5, *State Education Department – Access to Preschool Special Education Services (Follow-Up)*.

We appreciate the report's recognition of the actions NYSED has taken in response to the audit findings. In particular, NYSED has made significant efforts to expand access to preschool special education programs by requesting additional program funding, reviewing alternative tuition rate-setting methodologies, and providing guidance on using Universal Prekindergarten funding to create additional opportunities for preschool students with disabilities. We have also streamlined the application process for both public and private providers to support program development and expansion. In addition, we implemented a Results-Driven Accountability system that incorporates school district performance related to preschool evaluation and transition timelines, strengthening oversight and improving compliance with key requirements.

As noted in the report, several initiatives remain ongoing and reflect our continued commitment to addressing the challenges identified in the audit. We continue to dedicate staff resources to expanding program availability, enhancing monitoring and oversight activities, improving the accuracy of data, and identifying opportunities to strengthen service delivery. We are also developing and enhancing online resources to better inform parents, families, school districts, providers, and counties about available preschool special education programs and services. These efforts represent long-term, systemic improvements that require continued collaboration and implementation. The work highlighted in the report will continue as NYSED builds upon these initiatives to improve access and outcomes for preschool students with disabilities and their families.

We thank you for the opportunity to review and respond to the report. If you have any questions regarding this response, please contact Christopher Suriano at Christopher.Suriano@nysed.gov.

Sincerely,

A handwritten signature in black ink, reading "Ceylane Meyers-Ruff". The signature is written in a cursive, flowing style.

Ceylane Meyers-Ruff
Senior Deputy Commissioner

c: Christopher Suriano
Angelique Johnson-Dingle
Christina Coughlin
Yufan Huang
Caralee Kardash
Suzanne Bolling
Nell Brady
James Kampf
Jeanne Day