



STATE OF NEW YORK
DEPARTMENT OF HEALTH

Corning Tower The Governor Nelson A. Rockefeller Empire State Plaza Albany, New York 12237
www.health.ny.gov

Nirav R. Shah, M.D., M.P.H.
Commissioner

Sue Kelly
Executive Deputy Commissioner

March 16, 2011

Hon Andrew M. Cuomo
Governor
State of New York
The State Capitol
Albany, New York 12224

Dear Governor Cuomo:

Pursuant to the provisions of Section 170 of New York State Executive Law, the New York State Department of Health (Department) has reviewed the Office of the State Comptroller's (OSC) final audit report 2009-S-17 on "Oversight of Operating Revenue Contracts." The report does not contain any recommendations and concludes that the Department billed, collected and promptly deposited into the correct accounts, the \$9.2 million in contract revenues in the OSC audit sample. The Department appreciates the positive report. Please feel free to contact me with any questions at (518) 474-2011.

Sincerely,

Nirav R. Shah, M.D., M.P.H.
Commissioner of Health

Enclosure

2009-S-17 "Oversight of Operating Revenue Contracts"

cc: Jason A. Helgersen
Robert W. Reed
Michael J. Nazarko
Ellen Anderson
Marybeth Hefner
Michael J. Brennan
Diane Christensen
Timothy Mooney
Stephen C. Abbott
Stephen LaCasse
Irene Myron
Lynn Oliver

Copies of Final Report 2009-S-17 with a personalized transmittal letter were sent to the following:

Hon. Andrew M. Cuomo
The Governor of the State of New York
The State Capitol
Albany, NY 12224

Hon. Thomas K. Duane
Ranking Member, Committee on Health
New York State Senate
The State Capitol, Room 430
Albany, NY 12247

Hon. Sheldon Silver
Speaker of the Assembly
New York State Assembly
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Mr. Howard B. Glaser
Director of State Operations
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Hon. John L. Sampson
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Hon. Herman D. Farrell, Jr.
Chairman, Ways & Means Committee
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Hon. Michele R. Titus, Chair
Assembly Comm. On Oversight, Analysis & Investigation
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Hon. Thomas P. DiNapoli, Comptroller
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Hon. Kemp Hannon
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New York State Senate
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Hon. John A. DeFrancisco
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New York State Senate
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Hon. Richard N. Gottfried
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Hon. James G. Bacalles
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Mr. Jerry Barber
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Deputy Secretary for Health and Director of Healthcare Redesign
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