STATE OF NEW YORK
DEPARTMENT OF STATE

DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ
SECRETARY OF STATE

January 7, 2010

Mr. Frank J. Houston
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street
Albany, NY 12236

Dear Mr. Houston:

This is in response to the Office of the State Comptroller's Report 2009-F-44, the follow up to the Vendor Payment Practices Report 2007-S-124.

We are pleased you found the first recommendation implemented. In response to the partially implemented second recommendation, the original audit focused on the Accounts Payable Unit. Policies and procedures were amended; however, they were not universally applied throughout the Bureau. To correct the problem, Bureau management will review procedures and enhance monitoring activities in all units. Amended policies and procedures will be redistributed to appropriate staff. Appropriate follow up to ensure implementation will be conducted.

Thank you for the opportunity to respond to your follow up audit.

Sincerely,

Lorraine Cortés-Vázquez
NYS Secretary of State

cc: Thomas Lukacs, Division of the Budget

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