



State of New York  
Andrew M. Cuomo  
Governor



Office of Mental Health  
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July 25, 2014

Frank Patone, CPA  
Audit Director  
Office of the State Comptroller  
Division of State Government Accountability  
123 William Street, 21st Floor  
New York, NY 10038

Dear Mr. Patone:

The Office of Mental Health has reviewed the Office of the State Comptroller's (OSC's) final audit report 2012-S-37 entitled, "Sky Light Center, Inc. Supported Housing Program". Our responses to the recommendations contained in OSC's report are enclosed.

The Office of Mental Health appreciates OSC's efforts to recommend improvements in our operations. Many thanks for your continued help and cooperation.

Sincerely yours,

Ann Marie T. Sullivan, M.D.  
Commissioner

Enclosure



**OFFICE OF MENTAL HEALTH  
RESPONSE TO OFFICE OF THE STATE COMPTROLLER  
FINAL REPORT 2012-S-37  
SKY LIGHT CENTER, INC.  
SUPPORTED HOUSING PROGRAM**

**Overall OMH Comments**

The following are the Office of Mental Health's (OMH) comments in response to the Office of the State Comptroller's (OSC) Final Audit Report 2012-S-37 entitled, "Sky Light Center Inc.: Supported Housing Program."

The \$221,000 recoupment amount discussed on page 5 of the audit report has been recovered in its entirety. The recoupment process took place over the period beginning 7/1/11 and was completed 1/1/13. OMH can provide any requested documentation.

**OMH's Responses to OSC's Recommendations**

**OSC Recommendation No. 1**

Follow up on the unsupported and/or inappropriate personal service and non-personal service expenses detailed in this report and recover Program overpayments as appropriate.

**OMH Response**

OMH is currently working with OSC on following up on expenses identified in the draft report that OSC found to be inappropriate and will recover program overpayments as needed.

**OSC Recommendation No. 2**

Work with Sky Light officials to reinforce the restrictions over the use of Program monies and contingency funds.

**OMH Response**

OMH sent a May 30, 2013 letter to Skylight's Executive Director explaining that only Supported Housing expenditures may be claimed under the Supported Housing Contract and reiterating the need to maintain proper documentation to support these expenditures. The letter also included guidance on the use of contingency funds. Additionally, Skylight has been contacting OMH when using contingency funds for confirmation that the use is proper. Finally, the New York

City Field Office (NYCFO) will conduct site reviews and periodically meet with Skylight to review and reinforce these expectations.

**OSC Recommendation No. 3**

Determine whether any contingency funds were used for non-Program purposes and take corrective action as appropriate.

**OMH Response**

OMH's NYCFO will review Sky Light's use of contingency funds to determine whether they were properly used and take appropriate action as needed.

**OSC Recommendation No. 4**

Ensure that Sky Light supported housing staff periodically perform the required apartment visits and expeditiously resolve any identified health or safety issues.

**OMH Response**

The NYCFO conducted a site visit and met with Skylight on April 7, 2014 to assess and ensure that the required apartment visits are occurring and health and safety concerns are being addressed in a timely manner. Additional visits are planned.