



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
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April 16, 2015

**RECEIVED**  
EXECUTIVE CORRESPONDENCE

The Honorable Thomas P. DiNapoli  
Comptroller  
Office of the State Comptroller  
110 State St. 15th Flr  
Albany, NY 12236

APR 22 2015  
OFFICE OF THE STATE COMPTROLLER  
THOMAS P. DINAPOLI  
COMPTROLLER

Dear Comptroller Dinapoli:

In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (Department or SED) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report, 2014-S-36, Compliance with the Reimbursable Cost Manual: Aspire of Western New York.

**Recommendation 1: Review the disallowances and questionable costs identified by our audit and, if warranted, make the necessary adjustments to Aspire's reimbursement rates.**

The Department anticipates receiving necessary information from OSC in order to make adjustments to Aspire's reimbursement rates.

**Recommendation 2: Remind Aspire officials of the pertinent SED guidelines that relate to the deficiencies we identified.**

During the calculation of the rate based on audit, the Department will reaffirm the OSC findings and communicate this with the provider.

If you have any questions regarding this response, please contact Suzanne Bolling, Rate Setting Unit, (518) 486-7859.

Sincerely,

Sharon Cates-Williams