



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

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DEPUTY COMMISSIONER  
Office of Performance Improvement and Management Services  
O: 518.473-4706  
F: 518.474-5392

December 15, 2015

(See Attached List)

Dear :

In accordance with the provisions of Section 170 of the Executive Law, the following are actions that the State Education Department (Department) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report (2012-S-64) of the State Education Department: Sunshine Developmental School.

**Recommendation 1: Review the disallowances identified in this report and, considering any previous SED disallowances, adjust Sunshine Developmental's CFRs and tuition rates as appropriate.**

The Department anticipates receiving information needed from OSC in order to apply the audit adjustments. We will then review and apply the recommended adjustments to the School's tuition reimbursement rates for all the findings.

**Recommendation 2: Work with Sunshine Developmental officials to help ensure that only eligible costs are included on their CFRs.**

The Department will continue to provide technical assistance and has strongly recommended that the Sunshine Developmental officials take advantage of our availability to help them better understand the standards for reimbursement as presented in Regulation and the Reimbursable Cost Manual (RCM). Furthermore, Consolidated Fiscal Report (CFR) training is available both in person, at six locations offered across the State, and online on the Department's webpage.

If you have any questions regarding this response, please contact Suzanne Bolling, Director of Special Education Fiscal Services at 518 486-7859.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Cates-Williams". The signature is written in dark ink and is positioned above the printed name.

Sharon Cates-Williams

c: James P. DeLorenzo  
Suzanne Bolling

The Honorable Andrew M. Cuomo  
Governor, State of New York  
Executive Chamber  
State Capitol  
Albany, NY 12224

The Honorable Thomas P. DiNapoli  
Comptroller  
Office of the State Comptroller  
110 State Street, 15<sup>th</sup> Floor  
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The Honorable John J. Flanagan  
Majority Leader  
New York State Senate  
909 Legislative Office Building  
Albany, NY 12247

The Honorable Jeffrey D. Klein  
Independent Democratic Conference Leader  
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The Honorable Andrea Stewart-Cousins  
Minority Leader  
New York State Senate  
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The Honorable Carl E. Heastie  
Speaker  
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The Honorable Joseph D. Morelle  
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The Honorable Brian M. Kolb  
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The Honorable John DeFrancisco  
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The Honorable Liz Krueger  
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The Honorable Herman D. Farrell, Jr.  
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The Honorable Bob Oaks  
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August 2015