



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

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

RECEIVED
EXECUTIVE CORRESPONDENCE

December 2, 2015

DEC 07 2015

(See Attached List) OFFICE OF THE STATE COMPTROLLER
THOMAS P. DINAPOLI
COMPTROLLER

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 (2014-S-66) Compliance with the Reimbursable Cost Manual: Astor Services for Children & Families.

Recommendation 1:

Review the disallowances identified by our audit and, if warranted, make the necessary adjustments to Astor's reimbursement rates.

The Department is currently in the process of reviewing the Consolidated Fiscal Report (CFR) and OSC audit work papers and will make necessary adjustments and recover any overpayments as appropriate by recalculating tuition rates.

Recommendation 2:

Work with Astor to implement and monitor a compliance program to ensure all SED-funded teachers are properly certified for their positions.

Following a Preschool Monitoring Review of Astor during the 2014-15 school year, the Department identified three special education teachers who were found to be lacking appropriate certification. Astor was placed under corrective action for the identified noncompliance and on November 15, 2015, the Department conducted an on-site visit to Astor and verified that the required corrective action regarding teacher certification had been satisfied. Astor is currently in full compliance regarding teacher certification.

Recommendation 3:

Remind Astor officials of the pertinent SED guidelines that relate to the deficiencies we identified.

SED will continue to provide technical assistance whenever requested and will strongly recommend the Astor 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, CFR training is available both in person, at one of the six locations it is offered across the State, and online on the Department's webpage. The Department recommends that all individuals signing the CFR certification statements, namely Executive Directors and Certified Public Accountants, complete this training. This training is a requirement for preschool special education providers upon approval and reapproval and the Department intends to require that this training be mandatory for all providers.

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".

Sharon Cates-Williams

Enclosure

cc: 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, 15th Floor
Albany, NY 12236

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
New York State Senate
304 Legislative Office Building
Albany, NY 12247

The Honorable Andrea Stewart-Cousins
Minority Leader
New York State Senate
615 Legislative Office Building
Albany, NY 12247

The Honorable Carl E. Heastie
Speaker
New York State Assembly
932 Legislative Office Building
Albany, NY 12248

The Honorable Joseph D. Morelle
Majority Leader
New York State Assembly
926 Legislative Office Building
Albany, NY 12248

The Honorable Brian M. Kolb
Minority Leader
New York State Assembly
933 Legislative Office Building
Albany, NY 12248

The Honorable John DeFrancisco
Chairman, Finance Committee
New York State Senate
416 Capitol
Albany, NY 12247

The Honorable Liz Krueger
Ranking Member, Finance Committee
New York State Senate
905 Legislative Office Building
Albany, NY 12247

The Honorable Herman D. Farrell, Jr.
Chairman, Ways & Means Committee
New York State Assembly
923 Legislative Office Building
Albany, NY 12248

The Honorable Bob Oaks
Ranking Member, Ways & Means Committee
New York State Assembly
444 Capitol
Albany, NY 12248

August 2015