

THOMAS P. DINAPOLI  
COMPTROLLER



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STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**

July 26, 2018

Howard A. Zucker, M.D., J.D.  
Commissioner  
Department of Health  
Empire State Plaza  
Corning Tower Building  
Albany, NY 12237

Re: Report 2015-BSE1-04B

Dear Dr. Zucker:

This is a continuation of our Office's examination<sup>1</sup> detailed in our letter to you dated April 27, 2018, which outlined our findings regarding travel expenses incurred by a Department of Health employee for calendar years 2013 and 2014. This report details our findings for the employee's travel expenses for calendar years 2015, 2016 and 2017. The objective of our examination was to determine if the Department continued to improperly designate the employee's official station.

We found the Department continued to improperly designate the employee's official station through May 8, 2017. As a result, the Department paid \$22,651.32, \$26,556.12 and \$6,007.79 in travel expenses for calendar years 2015, 2016 and 2017, respectively, for the employee to commute between his residence and his main work location. The Department could have avoided these costs if officials had properly designated the employee's main work location as his official station. Department officials informed us that on May 8, 2017, the employee's assignment ended at his main work location. We confirmed the employee's official station was correct from May 8 through December 31, 2017. We did not examine the employee's 2018 travel expenses.

We thank the management and staff of the Department of Health for the courtesies and cooperation extended to our auditors. You have already responded to the recommendations in the prior letter. There is no need for a further response unless you feel otherwise. If you choose to provide a response, we would appreciate receiving it by August 27, 2018.

Sincerely,

Bernard J. McHugh  
Director of State Expenditures

cc: Diane Christensen, Deputy Director, Division of Administration

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<sup>1</sup>We performed our examination in accordance with the State Comptroller's authority set forth in Article V, Section 1 of the State Constitution, as well as Article II, Section 8(1) and (7), and Article VII, Section 111 of the State Finance Law.