



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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September 9, 2015

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

RECEIVED
EXECUTIVE CORRESPONDENCE

SEP 15 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) has taken, or will be taking, to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report, 2013-S-48, Compliance with the Reimbursable Cost Manual: Whispering Pines Preschool, Inc.

Recommendation 1: Review the disallowances resulting from our audit and adjust Whispering Pines' CFRs and tuition reimbursement rates as appropriate.

The Department has reviewed the applicable financial information and is in the process of issuing a rate, based on the audit, to apply the recommended adjustments to Whispering Pine's tuition reimbursement rates for all the findings.

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

The Department has complied with this recommendation.

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

Sincerely,

Sharon Cates-Williams
Sharon Cates-Williams