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

DEPUTY COMMISSIONER
Office of Performance Improvement and Management Services
0: 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,

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

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