



New York State Comptroller
THOMAS P. DiNAPOLI

Audits of State Agencies and Public Authorities Five-Year Listing

October 1, 2015 – September 30, 2020

January 2022

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About the Audit Reports in This Listing

The Comptroller is the chief financial officer of New York State and the administrative head of the Office of the State Comptroller, an office established by the State Constitution.

As a statewide-elected official, the Comptroller is directly accountable to the taxpayers and voters of the State. Consequently, the Office of the State Comptroller is not an agency of the Executive or the Legislature, but rather of the people. This relationship makes the activities of the Office of the State Comptroller directly responsive to public concerns in a very immediate sense: the public interest is the standard that determines all the Comptroller's policies.

An essential characteristic of the Office of the State Comptroller is its independence. This independence pertains especially to the Comptroller's role as State auditor. It is the Comptroller who scrutinizes and reports on how State money is spent.

The Comptroller's audits are central to the sound management of State government. By monitoring State operations and identifying opportunities to improve accountability and enhance productivity, the Comptroller not only fulfills a responsibility to oversee the fiscal management of the State, but also provides the Legislative and Executive branches with an independent and objective view of how State government can operate more efficiently and effectively. By making audit reports available to the public, the Comptroller also provides citizens with an unbiased perspective on the workings of their State government.

Most New York State government operations are supervised by a network of State agencies and public authorities. These organizations are audited by the Division of State Government Accountability in the Office of the State Comptroller. The audits are conducted in accordance with applicable professional standards and guidelines, including those promulgated by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

The findings and recommendations resulting from each audit are published in a formal report, which is designed to include constructive criticism and suggestions for change. State agency and public authority officials are given the opportunity to respond to a confidential draft report to ensure that the observations are accurate and the conclusions are appropriate. The comments of these officials are carefully considered in preparing the final audit report, which is distributed to various State officials and the public. Agency heads are required by law to report to the Governor, the Comptroller, and the Legislature within 180 days after receiving final audit reports to explain how and when they plan to implement the audit recommendations or to take alternative corrective action.

This listing includes all final audit reports related to State agency and public authority operations issued during the five-year period from October 1, 2015 through September 30, 2020, and is a companion to the 2020–2021 Annual Report on Audits. All reports are available at www.osc.state.ny.us.

Report Number	Date Issued	Report Title
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Albany Port District Commission

2015-S-55	11-05-15	<i>Select Financial Management Practices</i>
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Central New York Regional Transportation Authority

2016-S-31	02-06-17	<i>Compliance With Payment Card Industry Standards</i>
2018-F-5	05-04-18	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>

City University of New York

2015-F-5	02-17-16	<i>Administration of Fellowship Leaves (Follow-Up)</i>
2014-S-69	04-21-16	<i>Lehman College – Controls Over Bank Accounts</i>
2015-S-92	06-03-16	<i>Medgar Evers College – Controls Over Bank Accounts</i>
2015-S-93	08-10-16	<i>Borough of Manhattan Community College – Controls Over Bank Accounts</i>
2015-S-34	09-02-16	<i>Controls Over CUNY Fully Integrated Resources and Services Tool</i>
2015-S-94	11-29-17	<i>Central Office – Controls Over Bank Accounts</i>
2017-F-14	11-29-17	<i>Medgar Evers College – Controls Over Bank Accounts (Follow-Up)</i>
2017-F-18	12-21-17	<i>Lehman College – Controls Over Bank Accounts (Follow-Up)</i>
2017-F-25	03-06-18	<i>Borough of Manhattan Community College – Controls Over Bank Accounts (Follow-Up)</i>
2018-F-4	09-25-18	<i>Controls Over CUNY Fully Integrated Resources and Services Tool (Follow-Up)</i>
2016-S-35	10-19-18	<i>Selected Aspects of Central Office Disbursements From the Tuition and Fees Refund Bank Account</i>
2018-F-29	12-28-18	<i>York College – Time and Attendance Practices for Public Safety Staff (Follow-Up)</i>
2018-S-61	12-13-19	<i>Compliance With Payment Card Industry Standards</i>
2019-S-19	09-01-20	<i>Course Offerings</i>

Department of Agriculture and Markets

2016-S-98	12-01-17	<i>Oversight of Weights and Measures Programs</i>
2017-S-49	04-16-18	<i>Safety of Seized Dogs</i>
2018-S-44	05-16-19	<i>Annual Assessment of Market Orders for 2015 and 2016</i>
2019-F-5	06-18-19	<i>Safety of Seized Dogs (Follow-Up)</i>
2019-F-11	07-29-19	<i>Oversight of Weights and Measures Programs (Follow-Up)</i>
2018-S-32	12-09-19	<i>Oversight of Industrial Hemp</i>

Report Number	Date Issued	Report Title
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Department of Civil Service

The following audits address aspects of the New York State Health Insurance Program (NYSHIP):

2015-F-23	12-03-15	<i>United HealthCare – Empire Plan Drug Rebate Revenue (Follow-Up)</i>
2014-S-62	12-28-15	<i>United HealthCare – Empire Plan Drug Rebates</i>
2015-F-21	12-28-15	<i>Empire BlueCross BlueShield – Selected Payments for Special Items for the Period January 1, 2012 Through June 30, 2012 (Follow-Up)</i>
2015-F-22	12-28-15	<i>Empire BlueCross BlueShield – Selected Payments for Special Items for the Period July 1, 2012 Through December 31, 2012 (Follow-Up)</i>
2015-F-26	02-18-16	<i>Payments for Fraudulent and Improper Claims Submitted by Davis Ethical Pharmacy (Follow-Up)</i>
2014-S-70	05-06-16	<i>United HealthCare – Overpayments for Services Provided by Dr. John Gomes</i>
2015-S-28	05-05-16	<i>United HealthCare – Overpayments for Services Provided by Long Island Spine Specialists</i>
2015-S-29	05-05-16	<i>United HealthCare – Overpayments for Services Provided by Orthopedic Associates of Long Island</i>
2015-S-53	05-05-16	<i>United HealthCare – Overpayments for Services Provided by Eastern Orange Ambulatory Surgery Center</i>
2015-S-54	05-05-16	<i>United HealthCare – Overpayments for Services Provided by Long Island Laparoscopic Surgery</i>
2016-S-17	09-08-16	<i>United Healthcare – Overpayments for Services Provided by Hudson Valley Bone and Joint Surgeons, LLP</i>
2016-S-7	11-01-16	<i>United HealthCare – Empire Plan Drug Rebate Revenue</i>
2016-S-8	03-01-17	<i>United HealthCare – Overpayments for Services Provided by Long Island Bone and Joint, LLP</i>
2017-F-5	05-15-17	<i>United HealthCare – Empire Plan Drug Rebate Revenue (Follow-Up)</i>
2017-F-6	05-24-17	<i>United HealthCare Insurance Company of New York – Empire Plan Drug Rebates (Follow-Up)</i>
2016-S-57	06-22-17	<i>Empire BlueCross BlueShield – Controls Over Payments for Special Items</i>
2017-F-23	12-27-17	<i>UnitedHealthcare – Improper Payments for Medical Services Designated By Modifier Code 59 (Follow-Up)</i>
2017-S-35	08-13-18	<i>UnitedHealthcare – Overpayments for Out-of-Network Anesthesia Services Provided at In-Network Ambulatory Surgery Centers</i>
2017-S-34	12-31-18	<i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services</i>
2016-S-41	01-28-19	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2017)</i>
2018-S-50	06-06-19	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2018)</i>
2019-S-27	10-17-19	<i>CVS Health – Temporary Holding Account Rebate Revenue</i>
2019-F-38	11-18-19	<i>UnitedHealthcare – Overpayments for Out-of-Network Anesthesia Services Provided at In-Network Ambulatory Surgery Centers (Follow-Up)</i>

Report Number	Date Issued	Report Title
2017-S-43	11-29-19	<i>Empire BlueCross – Improper Payments for Special Items Billed by Hospitals Within Long Island Health Network</i>
2018-S-60	12-12-19	<i>UnitedHealthcare – Reasonable and Customary Reimbursement Rates for Delayed Claims</i>
2019-S-31	12-20-19	<i>Empire BlueCross – Improper Payments for Intraocular Lens Claims Billed by Hospitals</i>
2019-F-46	01-03-20	<i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services (Follow-Up)</i>
2019-F-39	02-25-20	<i>Empire BlueCross – Controls Over Payments for Special Items (Follow-Up)</i>
2019-S-32	08-18-20	<i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members</i>
2019-S-51	08-21-20	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014 – December 31, 2018)</i>

Department of Corrections and Community Supervision

2014-S-50	12-17-15	<i>Oversight of Sex Offenders Subject to Strict and Intensive Supervision and Treatment</i>
2016-S-43	04-07-17	<i>Inmate Sentence Calculation and Release Practices</i>
2018-F-21	12-27-18	<i>Oversight of Sex Offenders Subject to Strict and Intensive Supervision and Treatment (Follow-Up)</i>
2019-S-33	01-30-20	<i>Compliance With Executive Order 88 – Energy Efficiency in State Buildings</i>

Department of Environmental Conservation

2014-S-14	01-22-15	<i>Selected Aspects of Inactive Hazardous Waste Site Remediation Cost Recovery</i>
2014-S-59	08-13-15	<i>Collection and Use of Oil Spill Funds</i>
2015-S-18	09-02-15	<i>Collection of Electronic Waste Fees</i>
2017-F-13	12-07-17	<i>Collection and Use of Oil Spill Funds (Follow-Up)</i>
2016-S-82	04-27-18	<i>Drug Management and Disposal</i>
2017-S-57	11-29-18	<i>Oversight of the Pesticide Reporting Law</i>
2017-S-81	08-12-19	<i>Report of Title V Operating Permit Program Revenues, Expenditures, and Changes in Fund Balance for the Eight Fiscal Years Ended March 31, 2017</i>
2018-S-43	08-29-19	<i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees</i>
2019-S-26	07-23-20	<i>Management of Invasive Species</i>
2020-F-12	09-15-20	<i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees (Follow-Up)</i>
2020-F-13	09-15-20	<i>Report of Title V Operating Permit Program Revenues, Expenditures, and Changes in Fund Balance for the Eight Fiscal Years Ended March 31, 2017 (Follow-Up)</i>

Department of Financial Services

2017-S-10	03-21-19	<i>Oversight of the Title Insurance Industry</i>
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Report Number	Date Issued	Report Title
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Department of Health

The following audits address aspects of the Medicaid Program:

2014-S-4	10-28-15	<i>Medicaid Program – Appropriateness of Medicaid Eligibility Determined by the New York State of Health System</i>
2014-S-18	12-08-15	<i>Medicaid Overpayments for Inpatient Transfer Claims Among Merged or Consolidated Facilities</i>
2014-S-53	12-08-15	<i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2014 Through March 31, 2015</i>
2015-F-20	12-28-15	<i>Medicaid Program – Overpayments of Ambulatory Patient Group Claims (Follow-Up)</i>
2015-F-24	12-30-15	<i>Suspicious and Fraudulent Medicaid Payments to Affiliated Brooklyn Dentists (Follow-Up)</i>
2015-S-1	01-07-16	<i>Medicaid Program – Optimizing Medicaid Drug Rebates</i>
2015-F-25	02-18-16	<i>Payments for Fraudulent and Improper Claims Submitted by Davis Ethical Pharmacy (Follow-Up)</i>
2013-S-1	03-21-16	<i>Medicaid Program – Eye Care Provider and Family Inappropriately Enroll as Recipients and Overcharge for Vision Services</i>
2015-S-41	03-29-16	<i>Medicaid Program – Managed Care Organizations’ Readiness for the Encounter Intake System</i>
2015-S-9	03-30-16	<i>Medicaid Program – Improper Payments for Recipients No Longer Enrolled in Managed Long Term Care Partial Capitation Plans</i>
2014-S-51	07-15-16	<i>Medicaid Program – Medicaid Managed Care Organization Fraud and Abuse Detection</i>
2015-S-16	08-09-16	<i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2015 Through September 30, 2015</i>
2016-F-5	09-23-16	<i>Improper Fee-for-Service Payments for Pharmacy Services Covered by Managed Care (Follow-Up)</i>
2016-F-6	09-23-16	<i>Improper Payments for Controlled Substances That Exceed Allowed Dispensing Limits (Follow-Up)</i>
2014-S-55	10-13-16	<i>Medicaid Program – Mainstream Managed Care Organizations: Administrative Costs Used in Premium Rate Setting</i>
2015-S-74	11-30-16	<i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2015 Through March 31, 2016</i>
2016-F-8	12-07-16	<i>Overpayments to Managed Care Organizations and Hospitals for Low Birth Weight Newborns (Follow-Up)</i>
2016-S-4	12-08-16	<i>Medicaid Program – Improper Episodic Payments to Home Health Providers</i>
2016-F-7	12-08-16	<i>Improper Payments to a Physical Therapist (Follow-Up)</i>
2016-F-18	12-08-16	<i>Medicaid Overpayments for Certain Medicare Part C Claims (Follow-Up)</i>
2016-F-16	12-15-16	<i>Medicaid Payments Made Pursuant to Medicare Part C (Follow-Up)</i>
2016-F-17	01-12-17	<i>Multiple Same-Day Procedures on Ambulatory Patient Groups Claims (Follow-Up)</i>
2015-S-14	03-01-17	<i>Medicaid Program – Reducing Medicaid Costs for Recipients With End Stage Renal Disease</i>

Report Number	Date Issued	Report Title
2013-S-4	06-27-17	<i>Medicaid Program – Medicaid Payments for Pharmacy Claims: Joia Pharmacy and a Related Prescriber</i>
2016-S-6	06-30-17	<i>Medicaid Program – Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program</i>
2016-F-27	06-30-17	<i>Medicaid Drug Rebate Program Under Managed Care (Follow-Up)</i>
2015-S-47	07-11-17	<i>Medicaid Program – Inappropriate Premium Payments for Recipients No Longer Enrolled in Mainstream Managed Care and Family Health Plus</i>
2016-S-12	07-25-17	<i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2016 Through September 30, 2016</i>
2015-S-76	09-13-17	<i>Medicaid Program – Administrative Costs Used in Premium Rate Setting of Mainstream Managed Care Organizations</i>
2017-F-2	09-19-17	<i>Questionable Payments for Practitioner Services and Pharmacy Claims Pertaining to a Selected Physician (Follow-Up)</i>
2015-S-30	09-27-17	<i>Medicaid Program – Managed Long Term Care Premium Rate Setting</i>
2015-S-6	10-06-17	<i>Improper Medicaid Payments to Eye Care Providers</i>
2017-F-3	10-06-17	<i>Ambulatory Patient Groups Payments for Duplicate Claims and Services in Excess of Medicaid Service Limits (Follow-Up)</i>
2017-F-10	10-06-17	<i>Improper Payments for Recipients No Longer Enrolled in Managed Long Term Care Partial Capitation Plans (Follow-Up)</i>
2017-F-11	10-12-17	<i>Eye Care Provider and Family Inappropriately Enroll as Recipients and Overcharge for Vision Services (Follow-Up)</i>
2017-F-4	12-07-17	<i>Appropriateness of Medicaid Eligibility Determined by the New York State of Health System (Follow-Up)</i>
2016-S-66	12-08-17	<i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2016 Through March 31, 2017</i>
2016-S-67	12-15-17	<i>Medicaid Program – Appropriateness of Payments to Transportation Management Contractors and Providers</i>
2017-F-9	12-20-17	<i>Optimizing Medicaid Drug Rebates (Follow-Up)</i>
2016-S-59	02-26-18	<i>Medicaid Program – Managed Care Organizations: Payments to Ineligible Providers</i>
2016-S-63	04-17-18	<i>Medicaid Program – Inappropriate Payments Related to Procedure Modifiers</i>
2018-F-2	05-04-18	<i>Improper Episodic Payments to Home Health Providers (Follow-Up)</i>
2016-S-60	06-13-18	<i>Medicaid Program – Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance</i>
2017-S-61	06-22-18	<i>Medicaid Program – Maximizing Drug Rebates for Health and Recovery Plans</i>
2017-S-23	08-03-18	<i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2017 Through September 30, 2017</i>
2018-F-1	08-22-18	<i>Medicaid Managed Care Organization Fraud and Abuse Detection (Follow-Up)</i>
2018-S-10	09-05-18	<i>Medicaid Program – Improper Medicaid Payments to a Transportation Provider</i>

Report Number	Date Issued	Report Title
2018-F-8	09-05-18	<i>Reducing Medicaid Costs for Recipients With End Stage Renal Disease (Follow-Up)</i>
2016-S-54	09-10-18	<i>Medicaid Program – Medicaid Payments to Medicare Advantage Plan Providers</i>
2018-F-14	10-23-18	<i>Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program (Follow-Up)</i>
2017-S-66	11-20-18	<i>Medicaid Program – Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program</i>
2017-S-41	12-06-18	<i>Medicaid Program – Improper Medicaid Payments for Childhood Vaccines</i>
2017-S-36	12-11-18	<i>Medicaid Program – Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY</i>
2017-S-46	12-11-18	<i>Medicaid Program – Medicaid Overpayments for Medicare Advantage Plan Services</i>
2017-S-76	12-11-18	<i>Medicaid Program – Improper Medicaid Payments for Recipients in Hospice Care</i>
2018-F-10	12-27-18	<i>Mainstream Managed Care Organizations – Administrative Costs Used in Premium Rate Setting (Follow-Up)</i>
2018-F-26	12-27-18	<i>Medicaid Payments for Pharmacy Claims – Joia Pharmacy and a Related Prescriber (Follow-Up)</i>
2018-F-28	12-27-18	<i>Improper Medicaid Payments to Eye Care Providers (Follow-Up)</i>
2017-S-74	01-10-19	<i>Medicaid Program – Improper Fee-for-Service Payments for Services Covered by Managed Care</i>
2017-S-63	02-05-19	<i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2017 Through March 31, 2018</i>
2017-S-85	04-08-19	<i>Medicaid Program – Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition</i>
2018-S-45	05-16-19	<i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services</i>
2018-S-16	06-03-19	<i>Medicaid Program – Improper Payments for Sexual and Erectile Dysfunction Drugs, Procedures, and Supplies Provided to Medicaid Recipients, Including Sex Offenders</i>
2018-S-13	07-10-19	<i>Medicaid Program – Medicaid Claims Processing Activity April 1, 2018 Through September 30, 2018</i>
2018-S-24	07-29-19	<i>Medicaid Program – Improper Managed Care Payments for Recipients With Duplicate Client Identification Numbers</i>
2019-F-10	07-31-19	<i>Inappropriate Payments Related to Procedure Modifiers (Follow-Up)</i>
2019-F-2	09-06-19	<i>Managed Care Organizations – Payments to Ineligible Providers (Follow-Up)</i>
2018-S-55	09-27-19	<i>Medicaid Program – Medicaid Claims Processing Activity October 1, 2018 Through March 31, 2019</i>
2019-F-29	10-15-19	<i>Medicaid Payments to Medicare Advantage Plan Providers (Follow-Up)</i>
2016-S-73	10-30-19	<i>Medicaid Program – Overpayments for Therapy Services and Prescription Drugs Covered by Medicare</i>
2018-S-46	01-17-20	<i>Medicaid Program – Medicare Part D Clawback Payments</i>
2018-S-65	01-17-20	<i>Medicaid Program – Improper Fee-for-Service Payments for Services Covered by Long-Term Care Plans</i>

Report Number	Date Issued	Report Title
2019-F-33	01-17-20	<i>Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance (Follow-Up)</i>
2019-F-41	01-17-20	<i>Maximizing Drug Rebates for Health and Recovery Plans (Follow-Up)</i>
2019-F-20	02-25-20	<i>Inappropriate Premium Payments for Recipients No Longer Enrolled in Mainstream Managed Care and Family Health Plus (Follow-Up)</i>
2019-F-53	05-07-20	<i>Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program (Follow-Up)</i>
2020-F-2	07-01-20	<i>Medicaid Overpayments for Medicare Advantage Plan Services (Follow-Up)</i>
2020-F-4	07-01-20	<i>Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY (Follow-Up)</i>
2019-S-12	09-02-20	<i>Medicaid Program – Claims Processing Activity April 1, 2019 Through September 30, 2019</i>
2020-F-9	09-02-20	<i>Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition (Follow-Up)</i>
2020-F-10	09-15-20	<i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services (Follow-Up)</i>
2019-S-11	09-17-20	<i>Medicaid Program – Cost of Pharmacy Services Under Managed Care</i>
2019-S-22	09-17-20	<i>Medicaid Program – Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers</i>
2019-S-43	09-17-20	<i>Medicaid Program – Accuracy of Medicaid Eligibility Determined by NY State of Health</i>
2019-S-45	09-17-20	<i>Medicaid Program – Improper Medicaid Payments for Terminated Drugs</i>
2019-F-28	10-15-20	<i>Improper Medicaid Payments to a Transportation Provider (Follow-Up)</i>

The following audits address other areas of Department of Health oversight:

2015-S-26	02-19-16	<i>Nursing Home Surveillance</i>
2015-S-22	03-24-16	<i>Oversight of the Early Intervention Program’s State Fiscal Agent</i>
2015-S-80	06-16-16	<i>Program Oversight and Monitoring of the Maximus Contract for the New York State of Health (Insurance Marketplace) Customer Service Center</i>
2015-S-72	08-02-16	<i>Management of Selected Special Revenue Funds</i>
2016-F-11	12-08-16	<i>Facility Structure, Safety, and Health Code Waivers (Follow-Up)</i>
2016-F-29	03-23-17	<i>New York City School-Based Health Centers – Security and Controls Over Medications and Related Supplies (Follow-Up)</i>
2016-S-30	05-22-17	<i>Fiscal Oversight and Monitoring of AIDS Institute Service Provider Contracts</i>
2016-S-65	06-08-17	<i>Criminal History Background Checks of Unlicensed Health Care Employees</i>
2017-F-12	03-08-18	<i>Nursing Home Surveillance (Follow-Up)</i>
2017-S-78	09-17-18	<i>Oversight of Obesity and Diabetes Prevention Programs</i>
2016-S-80	09-19-18	<i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes (Follow-Up)</i>
2017-S-45	09-24-18	<i>Oversight of Public Water Systems</i>
2018-F-13	11-20-18	<i>Criminal History Background Checks of Unlicensed Health Care Employees (Follow-Up)</i>

Report Number	Date Issued	Report Title
2017-S-62	04-05-19	<i>Oversight of Food Service Establishments</i>
2018-S-12	08-08-19	<i>Lead Poisoning Prevention Program</i>
2019-F-35	11-18-19	<i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes (Follow-Up)</i>
2019-F-34	11-19-19	<i>Oversight of Public Water Systems (Follow-Up)</i>
2018-S-1	12-09-19	<i>Wadsworth Center Environmental Laboratory Approval Program</i>
2019-F-43	12-10-19	<i>Oversight of Obesity and Diabetes Prevention Programs (Follow-Up)</i>

Department of Labor

2016-S-70	07-27-17	<i>Protection of Child Performers</i>
2017-S-14	04-23-18	<i>Restrictions on Consecutive Hours of Work for Nurses</i>
2018-F-24	12-11-18	<i>Protection of Child Performers (Follow-Up)</i>
2019-F-12	09-09-19	<i>Restrictions on Consecutive Hours of Work for Nurses (Follow-Up)</i>

Department of Motor Vehicles

2015-S-66	03-17-16	<i>Internal Control System Components</i>
2016-F-12	12-08-16	<i>Traffic Ticket Surcharges (Follow-Up)</i>
2016-S-71	08-15-17	<i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities</i>
2018-F-25	12-11-18	<i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities (Follow-Up)</i>
2018-S-7	02-07-19	<i>Enforcement of Article 19-A of the Vehicle and Traffic Law</i>
2019-M-1	09-11-19	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and Motor Vehicle Safety Responsibility Act for the Four State Fiscal Years Ended March 31, 2018</i>
2019-S-5	12-13-19	<i>Allocation, Billing, and Collection of Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act</i>

Department of State

2016-S-79	07-11-17	<i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance</i>
2017-S-55	09-28-18	<i>Do Not Call Enforcement Efforts</i>
2018-F-22	12-27-18	<i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance (Follow-Up)</i>
2019-F-48	02-19-20	<i>Do Not Call Enforcement Efforts (Follow-Up)</i>
2019-S-16	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>

Report Number	Date Issued	Report Title
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Department of Taxation and Finance

2016-S-84	10-04-17	<i>Controls Over the Collection of the Public Safety Communications Surcharge</i>
2016-S-96	12-19-17	<i>Controls Over Unclaimed Bottle Deposits</i>
2017-S-26	02-02-18	<i>Oversight of the Agricultural Assessment Program</i>
2017-S-88	01-08-19	<i>Administration and Collection of Real Estate Transfer Taxes</i>
2019-F-6	10-15-19	<i>Controls Over Unclaimed Bottle Deposits (Follow-Up)</i>
2018-S-28	05-20-20	<i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax</i>

Department of Transportation

2015-S-71	03-17-16	<i>Performance Based Bus Safety Program</i>
2016-F-13	10-04-16	<i>Railroad Bridge Inspection Program (Follow-Up)</i>
2017-S-25	06-20-19	<i>Welcome Center and Rest Area Planning and Implementation</i>
2019-F-24	09-27-19	<i>Collection of Special Hauling and Divisible Load Overweight Permit Fees (Follow-Up)</i>

Division of the Budget

2015-F-7	07-07-15	<i>Quality of Internal Control Certifications</i>
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Division of Criminal Justice Services

2019-S-21	04-24-20	<i>Monitoring and Administration of Public Protection Grant Programs</i>
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Division of Homeland Security and Emergency Services

2016-S-90	07-18-17	<i>Awarding and Oversight of Statewide Interoperable Communications Grants</i>
2017-S-33	03-21-18	<i>Continuity of Operations Planning</i>
2018-F-27	11-13-18	<i>Awarding and Oversight of Statewide Interoperable Communications Grants (Follow-Up)</i>
2019-F-13	09-11-19	<i>Continuity of Operations Planning (Follow-Up)</i>

Division of Military and Naval Affairs

2018-S-66	04-27-20	<i>Internal Controls Over Selected Financial Operations</i>
2019-S-50	09-03-20	<i>Lead Contamination of State Armories</i>

Report Number	Date Issued	Report Title
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Division of State Police

2017-F-21	11-28-17	<i>Seized Assets Program (Follow-Up)</i>
2019-S-44	05-27-20	<i>Processing of Sexual Offense Evidence Collection Kits</i>

Dormitory Authority of the State of New York

2015-S-99	04-04-17	<i>Monitoring of Prevailing Wage Compliance on Construction Contracts</i>
2018-F-30	12-27-18	<i>Monitoring of Prevailing Wage Compliance on Construction Contracts (Follow-Up)</i>

Empire State Development Corporation

2014-S-13	04-04-16	<i>Selected Aspects of the Minority- and Women-Owned Business Enterprises Program</i>
2015-S-15	07-07-16	<i>Performance of the Excelsior Jobs Program</i>
2016-F-1	12-30-16	<i>Oversight of International Offices (Follow-Up)</i>
2016-S-40	05-17-17	<i>Compliance With Outcome Reporting Requirements</i>
2017-S-60	08-21-20	<i>Oversight of Select High-Technology Projects</i>

Environmental Facilities Corporation

2017-S-19	06-20-18	<i>Monitoring the Green Innovation Grant Program</i>
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Erie County Medical Center Corporation

2016-S-29	01-13-17	<i>Employee Incentive and Bonus Payments</i>
2018-F-6	07-03-18	<i>Employee Incentive and Bonus Payments (Follow-Up)</i>

Gaming Commission

2017-S-77	11-13-18	<i>Equine Health and Safety</i>
2019-S-8	01-10-20	<i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections</i>
2019-F-49	05-06-20	<i>Equine Health and Safety (Follow-Up)</i>

Higher Education Services Corporation

2017-S-75	11-28-18	<i>Oversight of the STEM Incentive Program</i>
2019-F-56	03-11-20	<i>Oversight of the STEM Incentive Program (Follow-Up)</i>

Report Number	Date Issued	Report Title
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The following audits address aspects of the Tuition Assistance Program:

2015-T-2	10-01-15	LIM College
2014-T-1	02-18-16	Metropolitan Learning Institute
2015-T-3	05-19-16	Wagner College
2015-T-6	05-19-16	Vaughn College
2015-T-5	06-30-16	College of Westchester
2015-T-7	07-25-16	Metropolitan College of New York
2016-T-1	01-11-17	CUNY York College
2016-T-2	01-27-17	Fordham University
2016-T-4	10-31-17	New York College of Health Professions

Homes and Community Renewal

2015-S-5	05-12-16	Public Housing Modernization Program – Administration of Selected Projects Outside of New York City
2015-S-83	05-31-17	Housing Finance Agency – The 80/20 Housing Program
2016-S-46	08-17-17	Division of Housing and Community Renewal – Administration of Mitchell-Lama Waiting Lists
2017-S-12	04-10-18	Division of Housing and Community Renewal – Enforcement of the Mitchell-Lama Surcharge Provisions
2018-F-3	06-20-18	Office of Rent Administration – Administration of Tenant Complaints (Follow-Up)
2018-F-18	11-13-18	Housing Finance Agency – The 80/20 Housing Program (Follow-Up)
2019-F-9	09-06-19	Division of Housing and Community Renewal – Enforcement of the Mitchell-Lama Surcharge Provisions (Follow-Up)
2018-S-58	12-11-19	Office of Rent Administration – Collection of Fines Related to Tenant Complaints
2019-F-44	04-02-20	Low-Income Housing Trust Fund Program (Follow-Up)

Homeless Housing and Assistance Corporation

2018-S-4	01-10-19	Homeless Housing and Assistance Program – Project Selection and Maintenance
2020-F-14	08-18-20	Homeless Housing and Assistance Program – Project Selection and Maintenance (Follow-Up)

Hudson River Park Trust

2016-F-22	09-15-17	Selected Financial Management Practices (Follow-Up)
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Justice Center for the Protection of People With Special Needs

2015-S-61	03-06-17	Selected Aspects of Incident Intake and Investigation
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Report Number	Date Issued	Report Title
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Metropolitan Transportation Authority

2015-F-13	01-21-16	<i>Bus Driver Licensing (Follow-Up)</i>
2015-F-15	01-21-16	<i>Metro-North Railroad – Forensic Audit of Payments to On-Board Service Managers (Follow-Up)</i>
2015-F-14	03-18-16	<i>Metro-North Railroad – Forensic Audit of Select Payroll and Overtime Practices and Related Transactions (Follow-Up)</i>
2014-S-23	04-06-16	<i>New York City Transit – Subway Wait Assessment</i>
2015-F-27	05-13-16	<i>New York City Transit – Access-A-Ride Accident Claims (Follow-Up)</i>
2015-S-33	08-11-16	<i>New York City Transit – Practices Used by the Transit Adjudication Bureau to Collect and Account for Fines and Fees</i>
2015-S-17	11-03-16	<i>New York City Transit – Selected Aspects of the Paratransit Call Center Operations</i>
2016-F-23	02-14-17	<i>New York City Transit – Trash Can Free Stations Pilot Program (Follow-Up)</i>
2016-S-11	06-15-17	<i>New York City Transit – Selected Aspects of Subway Station Safety</i>
2016-S-91	06-15-17	<i>Staten Island Railway – Safety at Stations</i>
2017-F-8	09-27-17	<i>New York City Transit – Train On-Time Performance (Follow-Up)</i>
2017-F-7	10-06-17	<i>New York City Transit – Subway Wait Assessment (Follow-Up)</i>
2016-S-64	11-14-17	<i>Triborough Bridge and Tunnel Authority – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees</i>
2016-S-78	12-08-17	<i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility</i>
2016-S-26	03-01-18	<i>New York City Transit – Operational Training and Medical Assessments of Train Crews</i>
2017-S-71	03-01-18	<i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews</i>
2016-S-92	04-12-18	<i>New York City Transit – Selected Safety and Security Equipment at Subway Stations</i>
2017-S-84	04-12-18	<i>Staten Island Railway – Selected Safety and Security Equipment at Train Stations</i>
2017-S-70	07-11-18	<i>Triborough Bridge and Tunnel Authority – Efforts to Collect Tolls and Fees Using License Plate Images and Law Firms</i>
2017-S-37	08-07-18	<i>Long Island Rail Road – Management of Unexpected Delays and Events During Winter 2017-18</i>
2017-S-6	10-17-18	<i>New York City Transit – Signal Maintenance, Inspections, and Testing</i>
2017-S-8	11-07-18	<i>Long Island Rail Road – Maintenance, Inspection, and Testing of the Event Recorder System</i>
2017-S-48	01-17-19	<i>New York City Transit, Manhattan and Bronx Surface Transit Operating Authority, MTA Bus Company, and Staten Island Railway – Employee Qualifications, Hiring, and Promotions</i>
2018-S-35	01-16-19	<i>Homeless Outreach Program at the Long Island Rail Road</i>
2018-S-36	02-21-19	<i>Homeless Outreach Program at the Metro-North Railroad</i>
2018-S-30	02-27-19	<i>Long Island Rail Road – Unexpected Delays and Events</i>
2018-F-20	03-07-19	<i>New York City Transit – Practices Used by the Transit Adjudication Bureau to Collect and Account for Fines and Fees (Follow-Up)</i>

Report Number	Date Issued	Report Title
2017-S-54	05-07-19	<i>New York City Transit and MTA Bus Company – Bus Wait Assessment and Other Performance Indicators</i>
2018-S-19	07-18-19	<i>New York City Transit – Maintenance and Inspection of Event Recorder Units</i>
2018-S-5	07-23-19	<i>Homeless Outreach Program at Penn Station, Grand Central, and Outlying Stations Within New York City</i>
2018-S-15	07-29-19	<i>New York City Transit – Selected Aspects of Capital Program Project Management</i>
2019-F-8	09-06-19	<i>Staten Island Railway – Selected Safety and Security Equipment at Train Stations (Follow-Up)</i>
2019-F-7	09-18-19	<i>New York City Transit – Selected Safety and Security Equipment at Subway Stations (Follow-Up)</i>
2019-F-1	10-15-19	<i>Triborough Bridge and Tunnel Authority – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees (Follow-Up)</i>
2018-S-53	11-19-19	<i>Long Island Rail Road – Fare Collection</i>
2019-F-17	11-19-19	<i>New York City Transit – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2019-F-18	12-13-19	<i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2018-S-18	01-06-20	<i>Selected Performance Measures</i>
2019-F-16	01-06-20	<i>Staten Island Railway – Safety at Stations (Follow-Up)</i>
2018-S-72	01-17-20	<i>New York City Transit – New Customer-Focused Subway Metrics</i>
2019-F-19	01-28-20	<i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility (Follow-Up)</i>
2019-F-15	02-20-20	<i>New York City Transit – Selected Aspects of Subway Station Safety (Follow-Up)</i>
2019-F-58	08-19-20	<i>New York City Transit – Signal Maintenance, Inspections, and Testing (Follow-Up)</i>
2019-S-62	09-03-20	<i>New York City Transit – Subway Wait Assessment</i>
2018-S-33	09-25-20	<i>Administration of Self-Insured Workers’ Compensation Plans</i>

Multi-Agency

2014-S-31	12-02-15	<i>Office for the Aging/Department of Health: Social Adult Day Services</i>
2014-S-77	06-28-16	<i>Office of General Services/State Education Department: Preferred Source Contracting</i>
2015-S-85	08-16-16	<i>Department of Health/State Education Department: Oversight of Student Immunization in Schools</i>
2016-S-1	03-21-17	<i>Department of Corrections and Community Supervision/Department of Labor: Selected Aspects of the Pay for Success Program</i>
2016-S-37	06-09-17	<i>New York City Police Department/New York State Liquor Authority: Responsiveness to Noise Complaints Related to New York City Nightlife Establishments</i>
2016-S-49	06-27-17	<i>Department of Health/Office of Temporary and Disability Assistance: Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency</i>

Report Number	Date Issued	Report Title
2016-S-55	06-21-17	<i>Department of Environmental Conservation/Department of Health/Office of Parks, Recreation and Historic Preservation: Oversight of Health and Safety Regulations at Public Pools, Beaches, and Spray Grounds</i>
2017-F-15	11-09-17	<i>Office of General Services/State Education Department: Preferred Source Contracting (Follow-Up)</i>
2017-S-38	01-24-18	<i>State Education Department/Division of State Police: Compliance With the Enough is Enough Act</i>
2018-F-12	09-24-18	<i>Department of Health/Office of Temporary and Disability Assistance: Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency (Follow-Up)</i>
2017-S-53	10-29-18	<i>New York City Department of Health and Mental Hygiene/New York City Department of Social Services/Office of Temporary and Disability Assistance: Oversight of Certified Homeless Shelter Food Services</i>
2017-S-69	01-09-19	<i>Department of Labor/Department of Taxation and Finance: New York Youth Jobs Program</i>
2018-S-59	01-16-20	<i>Metropolitan Transportation Authority/New York City Department of Social Services: Homeless Outreach Services in the New York City Subway System</i>
2019-F-36	02-04-20	<i>Responsiveness to Noise Complaints Related to New York City Nightlife Establishments (Follow-Up)</i>
2020-F-7	09-15-20	<i>Department of Labor/Department of Taxation and Finance: New York Youth Jobs Program (Follow-Up)</i>

New York Power Authority

2015-S-20	08-01-16	<i>Selected Management and Operations Practices</i>
2017-F-17	12-11-18	<i>Selected Management and Operations Practices (Follow-Up)</i>
2017-F-16	12-28-18	<i>Real Estate Portfolio (Follow-Up)</i>

New York Racing Association

2014-S-54	10-14-15	<i>Capital Program Revenue and Expenses</i>
2015-S-21	06-10-16	<i>Financial Condition and Selected Expenses</i>
2017-F-26	01-24-18	<i>Capital Program Revenue and Expenses (Follow-Up)</i>
2017-F-27	01-24-18	<i>Financial Condition and Selected Expenses (Follow-Up)</i>

New York State Canal Corporation

2016-F-20	01-12-17	<i>Infrastructure Inspection and Maintenance (Follow-Up)</i>
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New York State Energy Research and Development Authority

2015-S-91	09-02-16	<i>NY-Sun Incentive Program</i>
2018-F-7	06-20-18	<i>NY-Sun Incentive Program (Follow-Up)</i>

Report Number	Date Issued	Report Title
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New York State Thruway Authority

2014-S-76	06-30-16	<i>Contract Participation of Disadvantaged Business Enterprises and Minority- and Women-Owned Business Enterprises</i>
2015-S-59	11-17-16	<i>Effectiveness of Cost Containment Initiatives</i>
2017-S-11	09-19-17	<i>Compliance With Payment Card Industry Standards</i>
2019-F-14	09-27-19	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>

New York Wine and Grape Foundation

2015-S-102	06-16-16	<i>Use of State Appropriations</i>
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Niagara Frontier Transportation Authority

2015-S-37	04-01-16	<i>Capital Planning</i>
2018-F-16	09-04-18	<i>Capital Planning (Follow-Up)</i>
2019-S-40	12-12-19	<i>Use of Vendor-Supported Technology</i>

Office for the Aging

2018-S-48	10-03-19	<i>Long-Term Care Ombudsman Program</i>
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Office for People With Developmental Disabilities

2013-S-60	12-09-16	<i>The Association of Neurologically Impaired Brain Injured Children, Inc. – Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i>
2016-S-2	12-14-17	<i>Lifespire, Inc. – Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i>
2017-S-29	09-05-18	<i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts</i>
2017-S-50	10-01-18	<i>Oversight of Passenger Safety</i>
2018-S-42	08-15-19	<i>Accountability and Surplussing of Vehicles</i>
2017-S-67	11-18-19	<i>Compliance With Jonathan's Law</i>
2019-F-42	11-18-19	<i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts (Follow-Up)</i>
2019-S-38	07-28-20	<i>Controls Over Transportation Services and Transportation-Related Expenses</i>
2020-F-1	07-28-20	<i>Oversight of Passenger Safety (Follow-Up)</i>

Report Number	Date Issued	Report Title
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Office of Addiction Services and Supports

2015-S-24	06-08-16	<i>Contracted Programs With Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.</i>
2015-S-84	06-08-16	<i>Drug and Alcohol Treatment Program – Provider Claiming of Depreciation Expenses</i>
2018-F-11	09-05-18	<i>Drug and Alcohol Treatment Program – Provider Claiming of Depreciation Expenses (Follow-Up)</i>
2017-S-21	01-09-19	<i>Oversight of Contract Expenditures of Phoenix House New York</i>
2018-S-39	02-05-19	<i>Problem Gambling Treatment Program</i>
2020-F-5	05-07-20	<i>Problem Gambling Treatment Program (Follow-Up)</i>
2018-S-64	05-15-20	<i>Oversight of Drug Disposal</i>

Office of Children and Family Services

2015-S-79	07-21-17	<i>Oversight of Critical Foster Care Program Requirements</i>
2016-S-39	02-13-18	<i>Financial Oversight of the Advantage After School Program</i>
2017-S-16	04-24-18	<i>Oversight of Residential Domestic Violence Programs</i>
2017-S-56	03-21-19	<i>Access Controls Over Selected Critical Systems</i>
2019-F-27	09-27-19	<i>Financial Oversight of the Advantage After School Program (Follow-Up)</i>
2019-F-52	02-03-20	<i>Oversight of Critical Foster Care Program Requirements (Follow-Up)</i>
2019-F-40	02-25-20	<i>Oversight of Residential Domestic Violence Programs (Follow-Up)</i>
2017-S-30	03-02-20	<i>Oversight of Direct Placement of Children</i>
2019-S-47	08-06-20	<i>Oversight of Runaway and Homeless Youth</i>

Office of Court Administration

2015-F-18	12-31-15	<i>Reporting on Foreclosure of Real Property Funds - Kings County (Follow-Up)</i>
2019-S-4	12-18-19	<i>Court Facilities Aid and Assistance Program</i>

Office of General Services

2014-S-30	02-17-16	<i>Passenger Vehicle Fleet Management</i>
2015-S-81	09-07-16	<i>Service-Disabled Veteran-Owned Business Program Implementation</i>
2016-S-16	12-16-16	<i>Business Services Center Shared Services</i>
2017-S-18	09-18-17	<i>Food Metrics Implementation</i>
2017-F-28	04-16-18	<i>Service-Disabled Veteran-Owned Business Program Implementation (Follow-Up)</i>
2018-F-23	12-27-18	<i>Food Metrics Implementation (Follow-Up)</i>

Report Number	Date Issued	Report Title
2018-S-62	09-09-19	<i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings</i>
2019-S-1	01-03-20	<i>Efficiency of Warehouse Space</i>
2019-S-39	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>

Office of Information Technology Services

2015-S-2	08-24-16	<i>Effectiveness of the Information Technology Transformation</i>
2016-F-15	12-14-16	<i>Security and Effectiveness of Department of Motor Vehicles' Licensing and Registration Systems (Follow-Up)</i>
2016-F-28	04-07-17	<i>Security and Effectiveness of Division of Criminal Justice Services' Core Systems (Follow-Up)</i>
2016-S-97	12-06-17	<i>Disaster Recovery Planning</i>
2017-F-19	12-13-17	<i>Effectiveness of the Information Technology Transformation (Follow-Up)</i>
2018-S-38	09-16-19	<i>Oversight of Information Technology Consultants and Contract Staffing</i>

Office of Mental Health

2015-S-39	12-30-16	<i>Administration of Contract C007373 With the Institute for Community Living</i>
2015-S-42	12-30-16	<i>Oversight of the Supported Housing Program – DePaul Group, Inc. and Affiliates</i>
2015-S-88	12-30-16	<i>Administration of the Contract With the Postgraduate Center for Mental Health</i>
2016-F-14	01-11-17	<i>Assertive Community Treatment Program (Follow-Up)</i>
2016-S-5	05-04-17	<i>Oversight of the Supported Housing Program – Rehabilitation Support Services, Inc.</i>
2018-S-22	07-19-19	<i>Compliance With Jonathan's Law</i>
2019-S-60	09-02-20	<i>Oversight of Provider Consolidated Fiscal Reports – Independent Living, Inc.</i>
2019-F-51	09-15-20	<i>Administration of the Contract With the Postgraduate Center for Mental Health (Follow-Up)</i>

Office of Parks, Recreation and Historic Preservation

2016-F-3	06-03-16	<i>Controls Over Cash Advance Accounts (Follow-Up)</i>
2019-S-59	07-01-20	<i>Compliance With Navigation Law</i>
2019-S-65	09-15-20	<i>Compliance With Executive Order 95 (Open Data)</i>

Office of Temporary and Disability Assistance

2015-S-23	02-12-16	<i>Oversight of Homeless Shelters</i>
2015-S-58	03-29-16	<i>Wage Subsidy and Transitional Employment Programs</i>
2015-F-28	06-16-16	<i>Benefit Eligibility Assessment Process (Follow-Up)</i>
2016-S-27	07-18-16	<i>National Directory of New Hires Data Security</i>

Report Number	Date Issued	Report Title
2017-F-1	03-09-17	<i>Wage Subsidy and Transitional Employment Programs (Follow-Up)</i>
2016-F-31	06-27-17	<i>Oversight of Homeless Shelters (Follow-Up)</i>
2016-S-52	07-10-17	<i>Use of Electronic Benefit Cards at Prohibited Locations</i>
2017-S-17	02-09-18	<i>Oversight of Undistributed Child Support Funds</i>
2018-F-15	09-05-18	<i>Use of Electronic Benefit Cards at Prohibited Locations (Follow-Up)</i>
2018-S-52	03-10-20	<i>Oversight of Homeless Shelters</i>
2019-S-67	05-20-20	<i>National Directory of New Hires Data Security</i>

Office of Victim Services

2017-S-72	09-04-18	<i>Controls Over Selected Expenditures</i>
2020-F-16	09-02-20	<i>Controls Over Selected Expenditures (Follow-Up)</i>

Ogdensburg Bridge and Port Authority

2015-S-70	04-08-16	<i>Capital Planning and Maintenance</i>
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Port Authority of New York and New Jersey

2015-F-19	06-30-16	<i>Inspecting Highway Bridges and Repairing Defects (Follow-Up)</i>
2014-S-28	04-19-17	<i>New York City Airport Lease</i>
2015-S-73	07-28-17	<i>Real Property Dispositions</i>
2017-S-58	05-16-19	<i>Selected Aspects of Leasing Practices for Real Estate Services Department and Port Commerce</i>

Public Service Commission

2015-S-31	03-08-16	<i>Pipeline Safety Oversight</i>
2015-S-82	02-01-17	<i>Oversight of Complaint Activity</i>
2017-F-20	12-27-17	<i>Pipeline Safety Oversight (Follow-Up)</i>
2018-S-27	03-03-20	<i>Enforcement of Commission Orders and Other Agreements</i>

Rochester-Genesee Regional Transportation Authority

2019-S-6	07-29-19	<i>Compliance With Requirements to Maintain Systems at Vendor-Supported Levels</i>
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Report Number	Date Issued	Report Title
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Roswell Park Cancer Institute

2016-F-19	10-07-16	<i>Security Over Electronic Protected Health Information (Follow-Up)</i>
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Special Reports

Education

2015	01-15-16	<i>2015 Annual Report on Preschool Special Education Audit Initiative</i>
2016	01-11-17	<i>2016 Annual Report on Preschool Special Education Audit Initiative</i>
2017	01-10-18	<i>2017 Annual Report on Preschool Special Education Audit Initiative</i>
2018	05-26-19	<i>2018 Annual Report on Preschool Special Education Audit Initiative</i>
2019	05-27-20	<i>2019 Annual Report on Preschool Special Education Audit Initiative</i>

Health-Related

2016-D-1	05-09-18	<i>Preventing Inappropriate and Excessive Costs in the New York State Health Insurance Program – A Summary of Audits Identifying Out-of-Network Providers Engaged in Routine Waiving</i>
2018-D-2	04-27-20	<i>An Analysis of Reasonable and Customary Out-of-Network Reimbursement Rates for Medical/Surgical Services in the New York State Health Insurance Program</i>

Housing

2016-D-3	06-23-16	<i>Homeless Shelters and Homelessness in New York State – An Overview, Exclusive of New York City</i>
2019-D-1	07-09-19	<i>Metropolitan Transportation Authority – Homeless Outreach Programs on MTA Properties</i>

State Commission of Correction

2017-S-2	01-19-18	<i>Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances</i>
2019-F-4	06-18-19	<i>Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances (Follow-Up)</i>

State Education Department

2016-F-2	06-03-16	<i>Compliance With the Safe Schools Against Violence in Education Act (Follow-Up)</i>
2015-S-86	08-24-16	<i>Oversight of School Fire Safety Compliance</i>
2016-F-9	09-23-16	<i>Selected Aspects of the Migrant Education Program (Follow-Up)</i>
2016-S-10	12-20-16	<i>Universal Pre-Kindergarten Program – Monitoring of Health and Safety Requirements</i>
2016-S-69	07-19-17	<i>Security Over Critical Information Systems</i>
2016-S-83	09-29-17	<i>Oversight of Nurse Licensing</i>
2016-S-28	10-13-17	<i>Implementation of the Dignity for All Students Act</i>

Report Number	Date Issued	Report Title
2017-F-22	11-28-17	<i>Oversight of School Fire Safety Compliance (Follow-Up)</i>
2017-F-30	03-05-18	<i>Universal Pre-Kindergarten Program – Monitoring of Health and Safety Requirements (Follow-Up)</i>
2017-S-52	09-18-18	<i>Oversight of Chronic Absenteeism</i>
2018-F-17	11-13-18	<i>Security Over Critical Information Systems (Follow-Up)</i>
2018-S-2	02-04-19	<i>Facilities Planning Bureau Project Review</i>
2018-S-34	04-08-19	<i>Oversight of School Safety Planning Requirements</i>
2019-S-3	09-06-19	<i>Audit of the Tuition Reimbursement Account for the Five Fiscal Years Ended March 31, 2018</i>
2019-F-26	10-15-19	<i>Oversight of Nurse Licensing (Follow-Up)</i>
2019-F-32	11-21-19	<i>Implementation of the Dignity for All Students Act (Follow-Up)</i>
2019-F-57	05-06-20	<i>Oversight of Chronic Absenteeism (Follow-Up)</i>
2019-S-13	06-10-20	<i>Oversight of Smart Schools Bond Act Funds</i>

The following audits address Preschool Special Education Compliance With the Reimbursable Cost Manual:

2014-S-60	11-05-15	<i>Unity House of Troy</i>
2014-S-71	11-05-15	<i>Upstate Cerebral Palsy</i>
2015-S-10	11-05-15	<i>Finger Lakes United Cerebral Palsy</i>
2014-S-75	12-03-15	<i>United Cerebral Palsy Association of the Rochester Area, Inc.</i>
2014-S-64	12-11-15	<i>Starting Point Services for Children</i>
2015-S-25	12-28-15	<i>Rivendell School</i>
2014-S-80	12-29-15	<i>Inspire (Orange County Cerebral Palsy Association)</i>
2015-S-48	12-29-15	<i>Newmeadow, Inc.</i>
2015-S-69	12-29-15	<i>Story Place Preschool, Inc.</i>
2014-S-72	12-30-15	<i>Words 'N Motion Special Education Programs</i>
2014-S-73	12-30-15	<i>Kids-Centric, Inc.</i>
2015-S-44	12-30-15	<i>United Community Services, Inc.</i>
2014-S-40	12-31-15	<i>Mid Island Therapy Associates, LLC</i>
2014-S-63	12-31-15	<i>Kew Gardens SEP, Inc.</i>
2015-S-13	12-31-15	<i>Just Kids Early Childhood Learning Center</i>
2015-S-19	12-31-15	<i>Yeled v`Yalda Early Childhood Center</i>
2015-S-45	03-17-16	<i>The Arc of Orange County</i>
2015-S-40	05-13-16	<i>Center for Disability Services</i>
2015-S-87	05-13-16	<i>Crossroads Center for Children</i>
2015-S-90	05-13-16	<i>Helping Hands School</i>

Report Number	Date Issued	Report Title
2015-S-89	06-03-16	<i>League for the Handicapped</i>
2015-S-96	07-25-16	<i>Early Education Center</i>
2015-S-97	07-25-16	<i>The Alcott School</i>
2015-S-60	09-02-16	<i>The ARC of Ulster-Greene</i>
2015-S-63	09-15-16	<i>Kidz Therapy Services, PLLC</i>
2015-S-49	10-07-16	<i>Jawonio, Inc.</i>
2015-S-57	10-07-16	<i>Baker Victory Services</i>
2015-S-27	10-12-16	<i>Easter Seals New York</i>
2014-S-79	10-26-16	<i>Gingerbread Learning Center, Inc.</i>
2016-S-23	10-26-16	<i>Bornhava</i>
2015-S-100	11-17-16	<i>Susan E. Wagner Preschool</i>
2016-S-15	11-17-16	<i>Rochester Childfirst Network</i>
2016-S-22	11-17-16	<i>The Child Development Council, Inc.</i>
2015-S-62	11-22-16	<i>Aim High Children's Services</i>
2015-S-67	11-22-16	<i>Hebrew Institute for the Deaf and Exceptional Children</i>
2016-S-36	12-15-16	<i>HTA of New York, Inc.</i>
2015-S-98	12-27-16	<i>Fred S. Keller School</i>
2016-S-47	12-29-16	<i>Benchmark Family Services, Inc.</i>
2015-S-101	12-30-16	<i>New York Center for Child Development, Inc.</i>
2016-S-21	12-30-16	<i>JCC of Mid-Westchester</i>
2016-S-33	12-30-16	<i>Westchester Community Opportunity Program, Inc.</i>
2016-S-48	12-30-16	<i>Jowonio School</i>
2016-S-25	01-03-17	<i>Books and Rattles, Inc.</i>
2016-S-58	03-21-17	<i>Ganrormic, Inc.</i>
2015-S-43	03-29-17	<i>New York League for Early Learning, Inc.</i>
2016-S-53	04-12-17	<i>North Country Kids, Inc.</i>
2016-S-76	04-12-17	<i>ACDS, Inc.</i>
2016-S-81	04-12-17	<i>Spotted Zebra Learning Center, Inc.</i>
2016-S-62	05-24-17	<i>Elmcrest Children's Center, Inc.</i>
2016-S-77	05-31-17	<i>Variety Child Learning Center</i>
2016-S-44	07-18-17	<i>Therapy and Learning Center, Inc.</i>
2017-S-4	07-18-17	<i>Hagedorn Little Village School</i>
2016-S-3	07-21-17	<i>East River Child Development Center</i>

Report Number	Date Issued	Report Title
2016-S-88	08-02-17	<i>Adirondack Helping Hands, Inc.</i>
2016-S-86	09-13-17	<i>Lois Bronz Children's Center, Inc.</i>
2016-S-75	10-04-17	<i>Brookville Center for Children's Services, Inc.</i>
2017-S-1	10-06-17	<i>Building Blocks Developmental Preschool, Inc.</i>
2017-S-3	10-06-17	<i>Hawthorne Foundation, Inc.</i>
2017-S-13	10-06-17	<i>The Child Study Center of New York</i>
2016-S-95	10-12-17	<i>Lifeline Center for Child Development, Inc.</i>
2016-S-45	10-24-17	<i>HeartShare Human Services, Inc.</i>
2016-S-42	11-28-17	<i>Advanced Therapeutic Concepts, Inc.</i>
2017-S-20	12-08-17	<i>The New Interdisciplinary School</i>
2016-S-74	12-20-17	<i>Birch Family Services, Inc.</i>
2017-S-7	12-29-17	<i>Kennedy Child Study Center</i>
2017-S-31	04-05-18	<i>Interdisciplinary Center for Child Development</i>
2017-S-44	04-05-18	<i>Alternatives For Children</i>
2017-S-59	04-16-18	<i>School for Language and Communication Development</i>
2017-S-22	06-06-18	<i>Infant and Child Learning Center - The Research Foundation for the State University of New York</i>
2017-S-79	07-03-18	<i>The Network for Children's Speech, Occupational & Physical Therapy, LLC</i>
2017-S-87	09-24-18	<i>Programs for Little Learners</i>
2018-S-21	10-23-18	<i>Kinderwise Learning Associates, LLC</i>
2017-S-5	11-13-18	<i>Bank Street College of Education</i>
2017-S-47	11-21-18	<i>NYSARC, Inc. – NYC Chapter</i>
2017-S-32	12-10-18	<i>Volunteers of America – Greater New York, Inc.</i>
2017-S-73	12-27-18	<i>Leake and Watts Services, Inc.</i>
2018-S-3	12-27-18	<i>Developmental Disabilities Institute, Inc.</i>
2018-S-6	12-27-18	<i>Pinnacle Organization</i>
2018-S-25	12-27-18	<i>Head Start of Rockland, Inc.</i>
2016-S-38	12-31-18	<i>Manual Therapy Center, Inc.</i>
2016-S-87	12-31-18	<i>New York Therapy Placement Services, Inc.</i>
2017-S-82	12-31-18	<i>NYSARC, Inc. – NYC Chapter (School-Age Program)</i>
2017-S-86	12-31-18	<i>ADAPT Community Network</i>
2017-S-15	01-11-19	<i>Northside Center for Child Development</i>
2017-S-28	02-08-19	<i>Association to Benefit Children</i>

Report Number	Date Issued	Report Title
2018-S-29	05-16-19	<i>Family and Educational Consultants</i>
2018-S-17	06-05-19	<i>Amerimed Kids, LLC</i>
2018-S-47	07-15-19	<i>Children's Unit for Treatment and Evaluation</i>
2018-S-67	07-29-19	<i>Early Childhood Learning Center of Greene County</i>
2018-S-63	09-06-19	<i>Springbrook NY, Inc.</i>
2018-S-51	09-11-19	<i>Bilingual Care, Inc.</i>
2019-S-20	12-10-19	<i>St. Anne Institute</i>
2019-S-30	12-11-19	<i>Children's Development Group, PLLC</i>
2018-S-26	12-16-19	<i>Psychotherapeutic Evaluational Programs, Inc. dba Parsons Preschool</i>
2018-S-56	12-16-19	<i>League Treatment Center</i>
2019-S-24	12-18-19	<i>Children's Education Services, Inc.</i>
2016-S-94	12-31-19	<i>Auditory Oral Learning Center</i>
2018-S-8	12-31-19	<i>Quality Services for the Autism Community</i>
2018-S-69	12-31-19	<i>Block Institute School</i>
2019-S-28	12-31-19	<i>Minds in Motion, Inc.</i>
2019-S-36	12-31-19	<i>Marie Pense Center, LLC</i>
2019-S-35	01-31-20	<i>Behavior Analysts of New York, LLC</i>
2018-S-68	04-04-20	<i>Hebrew Academy for Special Children, Inc.</i>
2019-S-25	04-24-20	<i>Parsons Child and Family Center</i>
2019-S-56	06-03-20	<i>Through Ages, Inc.</i>

State Liquor Authority

2016-S-32	06-21-17	<i>Statewide Compliance With Administrative Requirements for Retail Liquor License Approvals, Renewals, and Enforcement Actions</i>
2019-S-69	09-30-20	<i>Internal Controls Over Selected Financial Operations</i>

State University of New York

2015-S-65	06-08-16	<i>Compliance With Payment Card Industry Standards</i>
2016-F-4	09-02-16	<i>Compliance With the Clery Act (Follow-Up)</i>
2016-S-50	02-17-17	<i>Upstate Medical University's Billing Practices</i>
2017-F-24	12-27-17	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>
2016-S-93	02-26-18	<i>Oversight of Campus Foundations</i>
2017-S-51	12-03-18	<i>Oversight of Hazardous Materials and Waste</i>

Report Number	Date Issued	Report Title
2019-F-21	09-06-19	<i>Oversight of Campus Foundations (Follow-Up)</i>
2018-S-57	09-25-19	<i>Upstate Medical University – Human Resource Practices</i>
2018-S-37	10-03-19	<i>University at Buffalo – Procurement Practices</i>
2019-S-10	01-17-20	<i>The Research Foundation – Technology Transfer Program and Royalty Payments</i>
2019-F-47	01-30-20	<i>Oversight of Hazardous Materials and Waste (Follow-Up)</i>
2019-S-34	06-10-20	<i>Upstate Medical University – User Access Controls Over Selected System Applications</i>
2018-S-11	09-03-20	<i>State University of New York at Stony Brook – Select Financial Management Practices at the Office of Transportation and Parking Operations</i>

Westchester County Health Care Corporation

2015-S-77	09-12-16	<i>Supplemental Payments to Executive Employees</i>
2015-S-78	11-04-16	<i>Contract Participation of Minority- and Women-Owned Business Enterprises</i>

Workers' Compensation Board

2015-S-46	10-01-15	<i>Internal Control System Components</i>
2015-S-12	10-26-16	<i>Assessment of Costs to Administer the Workers' Compensation Program for the Fiscal Year Ended March 31, 2014</i>
2017-S-64	08-21-18	<i>Assessments of Costs to Administer the Workers' Compensation Program for the Three Fiscal Years Ended March 31, 2017</i>

Contact

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