



New York State Comptroller  
**THOMAS P. DiNAPOLI**

# **Audits of State Agencies and Public Authorities Five-Year Listing**

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October 1, 2018–September 30, 2023

January 2025

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# About the Audit Reports in This Listing

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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 feedback 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, advising what steps were taken to implement the recommendations contained therein, and where recommendations were not implemented, the reasons why.

This listing includes all final audit reports related to State agency and public authority operations issued during the five-year period from October 1, 2018 through September 30, 2023 and is a companion to the 2023–2024 Annual Report on Audits. All reports are available at [www.osc.ny.gov](http://www.osc.ny.gov).

Report Number	Date Issued	Report Title
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## Board of Elections

2022-F-35	06-22-23	<i>Use of Federal Funding for Election Technology and Security (Follow-Up)</i>
2020-S-18	09-17-21	<i>Use of Federal Funding for Election Technology and Security</i>

## Capital District Transportation Authority

2019-S-70	10-16-20	<i>Compliance With Freedom of Information Law Requirements</i>
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## City University of New York

2021-F-2	05-27-21	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>
2019-S-19	09-01-20	<i>Course Offerings</i>
2018-S-61	12-13-19	<i>Compliance With Payment Card Industry Standards</i>
2018-F-29	12-28-18	<i>York College – Time and Attendance Practices for Public Safety Staff (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>

## Department of Agriculture and Markets

2021-S-40	01-19-23	<i>Protection of Managed Pollinators (Honey Bees)</i>
2022-F-9	09-08-22	<i>Oversight of the Farm-to-School Program (Follow-Up)</i>
2021-F-9	07-16-21	<i>Oversight of Industrial Hemp (Follow-Up)</i>
2020-S-9	04-19-21	<i>Oversight of the Farm-to-School Program</i>
2018-S-32	12-09-19	<i>Oversight of Industrial Hemp</i>
2019-F-11	07-29-19	<i>Oversight of Weights and Measures Programs (Follow-Up)</i>
2019-F-5	06-18-19	<i>Safety of Seized Dogs (Follow-Up)</i>
2018-S-44	05-16-19	<i>Annual Assessment of Market Orders for 2015 and 2016</i>

## Department of Civil Service

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

2021-S-33	09-27-23	<i>Empire BlueCross – Overpayments for Physician-Administered Drugs</i>
2022-S-24	09-13-23	<i>NYSHIP – Incorrect Payments by CVS Caremark for Medicare Rx Drug Claims That Were Improperly Paid Under the Commercial Plan</i>
2021-S-32	09-13-23	<i>UnitedHealthcare Insurance Company of New York – Overpayments for Physician-Administered Drugs</i>

Report Number	Date Issued	Report Title
2023-F-14	07-20-23	<i>NYSHIP – UnitedHealthcare Insurance Company of New York: Improper Payments for Acupuncture and Acupuncture-Related Services (Follow-Up)</i>
2022-S-1	06-21-23	<i>CVS Health – Accuracy of Empire Plan Medicare Rx Drug Rebate Revenue Remitted to the Department of Civil Service</i>
2022-F-30	01-18-23	<i>NYSHIP – Payments by UnitedHealthcare for Medical/Surgical Services for Ineligible Members (Follow-Up)</i>
2022-F-29	01-04-23	<i>NYSHIP – Payments by CVS Health for Pharmacy Services for Ineligible Members (Follow-Up)</i>
2022-F-13	09-26-22	<i>NYSHIP – Empire Plan Members With Dual Family Coverage (Follow-Up)</i>
2021-S-18	05-13-22	<i>Payments by Beacon Health Options for Mental Health and Substance Abuse Services for Ineligible Members</i>
2021-F-17	12-27-21	<i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members (Follow-Up)</i>
2021-F-18	11-16-21	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–December 31, 2018) (Follow-Up)</i>
2020-S-7	10-27-21	<i>NYSHIP – UnitedHealthcare: Improper Payments for Acupuncture and Acupuncture-Related Services</i>
2020-S-17	09-29-21	<i>NYSHIP – Payments by CVS Health for Pharmacy Services for Ineligible Members</i>
2020-S-34	09-29-21	<i>NYSHIP – Payments by UnitedHealthcare for Medical/Surgical Services for Ineligible Members</i>
2020-F-24	02-08-21	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2018) (Follow-Up)</i>
2019-S-23	01-07-21	<i>NYSHIP – Empire Plan Members With Dual Family Coverage</i>
2020-F-23	12-29-20	<i>CVS Health – Accuracy of Drug Rebate Revenue Remitted to the Department of Civil Service (January 1, 2014–June 30, 2017) (Follow-Up)</i>
2020-F-25	10-15-20	<i>CVS Health – Temporary Holding Account Rebate Revenue (Follow-Up)</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>
2019-S-32	08-18-20	<i>NYSHIP – Payments by Empire BlueCross for Hospital Services for Ineligible Members</i>
2019-F-39	02-25-20	<i>Empire BlueCross – Controls Over Payments for Special Items (Follow-Up)</i>
2019-F-46	01-03-20	<i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services (Follow-Up)</i>
2019-S-31	12-20-19	<i>Empire BlueCross – Improper Payments for Intraocular Lens Claims Billed by Hospitals</i>
2018-S-60	12-12-19	<i>UnitedHealthcare – Reasonable and Customary Reimbursement Rates for Delayed Claims</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>
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>
2019-S-27	10-17-19	<i>CVS Health – Temporary Holding Account Rebate Revenue</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>
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>
2017-S-34	12-31-18	<i>UnitedHealthcare – Out-of-Network Providers Upcoding Selected Evaluation and Management Services</i>

## Department of Corrections and Community Supervision

2022-S-8	05-11-23	<i>Controls Over Tablet and Kiosk Usage by Incarcerated Individuals</i>
2021-S-1	06-29-22	<i>Oversight of Transportation Services and Expenses</i>
2019-S-33	01-30-20	<i>Compliance With Executive Order 88 – Energy Efficiency in State Buildings</i>
2018-F-21	12-27-18	<i>Oversight of Sex Offenders Subject to Strict and Intensive Supervision and Treatment (Follow-Up)</i>

## Department of Environmental Conservation

2021-S-41	09-20-23	<i>Monitoring of Air Quality (Facility Permits and Registrations)</i>
2022-F-20	11-09-22	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2021-S-19	06-29-22	<i>Oversight and Enforcement of the Rechargeable Battery Law</i>
2022-F-1	05-26-22	<i>Compliance With the Sewage Pollution Right to Know Act and Monitoring and Enforcement of State Pollutant Discharge Elimination System Permit Requirements (Follow-Up)</i>
2020-S-51	04-20-22	<i>Oversight of New York State Forest Tax Programs</i>
2021-F-16	11-19-21	<i>Management of Invasive Species (Follow-Up)</i>
2020-S-11	05-27-21	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-S-54	10-19-20	<i>Compliance with the Sewage Pollution Right to Know Act and Monitoring and Enforcement of State Pollutant Discharge Elimination System Permit Requirements</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>
2020-F-12	09-15-20	<i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees (Follow-Up)</i>
2019-S-26	07-23-20	<i>Management of Invasive Species</i>
2018-S-43	08-29-19	<i>Oversight of Waste Tire Site Cleanup and Use of Waste Tire Fees</i>

Report Number	Date Issued	Report Title
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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>
2017-S-57	11-29-18	<i>Oversight of the Pesticide Reporting Law</i>

### Department of Financial Services

2017-S-10	03-21-19	<i>Oversight of the Title Insurance Industry</i>
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### Department of Health

The following audits address aspects of the Medicaid Program:

2021-S-24	09-27-23	<i>Recovering Managed Care Payments for Inpatient Services on Behalf of Recipients With Third-Party Health Insurance</i>
2022-S-35	09-14-23	<i>Improper Medicaid Payments During Permissible Overlapping Medicaid and Essential Plan Coverage</i>
2021-S-16	09-14-23	<i>Reducing Medicaid Costs for Recipients Who Are Eligible for Medicare</i>
2023-F-4	09-13-23	<i>Improper Medicaid Payments for Claims Not in Compliance With Ordering, Prescribing, Referring, and Attending Requirements (Follow-Up)</i>
2022-S-16	08-30-23	<i>Improper Medicaid Payments for Outpatient Services Billed as Inpatient Claims</i>
2023-F-3	07-20-23	<i>Improper Supplemental Maternity Capitation Payments to Managed Care Organizations (Follow-Up)</i>
2023-F-12	06-21-23	<i>Improper Medicaid Managed Care Payments for Durable Medical Equipment, Prosthetics, Orthotics, and Supplies on Behalf of Recipients in Nursing Homes (Follow-Up)</i>
2022-S-12	05-11-23	<i>Claims Processing Activity April 1, 2022 Through September 30, 2022</i>
2021-S-20	05-11-23	<i>Improper Fee-for-Service Pharmacy Payments for Recipients With Third-Party Health Insurance</i>
2022-F-37	04-12-23	<i>Improper Payments of Medicare Buy-in Premiums for Ineligible Recipients (Follow-Up)</i>
2021-S-36	04-12-23	<i>Excessive Payments for Durable Medical Equipment Rentals</i>
2021-S-11	04-05-23	<i>Maximizing Drug Rebates Under the Federal Medicaid Drug Rebate Program</i>
2021-S-25	02-28-23	<i>Oversight of the Early Intervention Program</i>
2022-F-31	02-13-23	<i>Improper Medicaid Payments for Individuals Receiving Hospice Services Covered by Medicare (Follow-Up)</i>
2022-F-21	01-08-23	<i>Improper Medicaid Payments for Misclassified Patient Discharges (Follow-Up)</i>
2021-S-28	12-13-22	<i>Claims Processing Activity October 1, 2021 Through March 31, 2022</i>
2020-S-62	12-13-22	<i>Improper Payments for Brand Name Drugs</i>

Report Number	Date Issued	Report Title
2021-S-37	10-31-22	<i>Excessive Premium Payments for Dual-Eligible Recipients Enrolled in Mainstream Managed Care and Health and Recovery Plans</i>
2020-S-66	10-11-22	<i>Improper Overlapping Medicaid and Essential Plan Enrollments</i>
2022-F-15	09-30-22	<i>Accuracy of Medicaid Eligibility Determined by NY State of Health (Follow-Up)</i>
2022-F-14	09-08-22	<i>Cost Saving Opportunities on Payments of Medicare Part C Claims (Follow-Up)</i>
2022-F-7	09-08-22	<i>Improper Medicaid Payments for Terminated Drugs (Follow-Up)</i>
2022-F-2	09-08-22	<i>Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers (Follow-Up)</i>
2021-S-8	08-19-22	<i>Improper Managed Care Payments for Misclassified Patient Discharges</i>
2021-S-7	08-19-22	<i>Claims Processing Activity April 1, 2021 Through September 30, 2021</i>
2020-S-52	08-05-22	<i>Oversight of Managed Long-Term Care Member Eligibility</i>
2020-S-39	07-13-22	<i>Recovering Managed Care Overpayments for Pharmacy Services on Behalf of Recipients With Third-Party Health Insurance</i>
2020-S-61	04-19-22	<i>Improper Medicaid Managed Care Payments for Durable Medical Equipment, Prosthetics, Orthotics, and Supplies on Behalf of Recipients in Nursing Homes</i>
2020-S-54	04-19-22	<i>Claims Processing Activity October 1, 2020 Through March 31, 2021</i>
2019-S-72	04-19-22	<i>Improper Payments for Services Related to Ordering, Prescribing, Referring, or Attending Providers No Longer Participating in the Medicaid Program</i>
2020-S-57	11-29-21	<i>Improper Supplemental Maternity Capitation Payments to Managed Care Organizations</i>
2020-S-35	11-29-21	<i>Improper Payments of Medicare Buy-in Premiums for Ineligible Recipients</i>
2020-F-29	11-29-21	<i>Overpayments for Therapy Services and Prescription Drugs Covered by Medicare (Follow-Up)</i>
2020-S-22	09-21-21	<i>Claims Processing Activity April 1, 2020 Through September 30, 2020</i>
2020-S-65	09-21-21	<i>Cost Saving Opportunities on Payments of Medicare Part C Claims</i>
2021-F-4	08-31-21	<i>Improper Fee-for-Service Payments for Services Covered by Managed Long-Term Care Plans (Follow-Up)</i>
2020-F-22	08-17-21	<i>Improper Managed Care Premium Payments for Recipients With Duplicate Client Identification Numbers (Follow-Up)</i>
2019-S-2	08-17-21	<i>Improper Medicaid Payments for Claims Not in Compliance With Ordering, Prescribing, Referring, and Attending Requirements</i>
2020-S-8	08-17-21	<i>Improper Medicaid Payments for Misclassified Patient Discharges</i>
2020-F-8	02-11-21	<i>Improper Fee-for-Service Payments for Services Covered by Managed Care (Follow-Up)</i>
2020-F-15	02-08-21	<i>Improper Payments for Sexual and Erectile Dysfunction Drugs, Procedures, and Supplies Provided to Medicaid Recipients, Including Sex Offenders (Follow-Up)</i>

Report Number	Date Issued	Report Title
2018-S-71	12-28-20	<i>Improper Medicaid Payments for Individuals Receiving Hospice Services Covered by Medicare</i>
2020-F-3	12-23-20	<i>Improper Medicaid Payments for Childhood Vaccines (Follow-Up)</i>
2019-S-53	10-20-20	<i>Claims Processing Activity October 1, 2019 Through March 31, 2020</i>
2019-F-59	10-15-20	<i>Improper Medicaid Payments for Recipients in Hospice Care (Follow-Up)</i>
2019-S-45	09-17-20	<i>Improper Medicaid Payments for Terminated Drugs</i>
2019-S-43	09-17-20	<i>Accuracy of Medicaid Eligibility Determined by NY State of Health</i>
2019-S-22	09-17-20	<i>Improper Medicaid Payments Involving Fee-for-Service Claims for Recipients With Multiple Client Identification Numbers</i>
2019-S-11	09-17-20	<i>Cost of Pharmacy Services Under Managed Care</i>
2020-F-10	09-15-20	<i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services (Follow-Up)</i>
2020-F-9	09-02-20	<i>Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition (Follow-Up)</i>
2019-S-12	09-02-20	<i>Claims Processing Activity April 1, 2019 Through September 30, 2019</i>
2020-F-4	07-01-20	<i>Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY (Follow-Up)</i>
2020-F-2	07-01-20	<i>Medicaid Overpayments for Medicare Advantage Plan Services (Follow-Up)</i>
2019-F-53	05-07-20	<i>Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program (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-41	01-17-20	<i>Maximizing Drug Rebates for Health and Recovery Plans (Follow-Up)</i>
2019-F-33	01-17-20	<i>Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance (Follow-Up)</i>
2018-S-65	01-17-20	<i>Improper Fee-for-Service Payments for Services Covered by Long-Term Care Plans</i>
2018-S-46	01-17-20	<i>Medicare Part D Clawback Payments</i>
2016-S-73	10-30-19	<i>Overpayments for Therapy Services and Prescription Drugs Covered by Medicare</i>
2019-F-29	10-15-19	<i>Medicaid Payments to Medicare Advantage Plan Providers (Follow-Up)</i>
2019-F-28	10-15-19	<i>Improper Medicaid Payments to a Transportation Provider (Follow-Up)</i>
2018-S-55	09-27-19	<i>Medicaid Claims Processing Activity October 1, 2018 Through March 31, 2019</i>
2019-F-2	09-06-19	<i>Managed Care Organizations – Payments to Ineligible Providers (Follow-Up)</i>
2019-F-10	07-31-19	<i>Inappropriate Payments Related to Procedure Modifiers (Follow-Up)</i>
2018-S-24	07-29-19	<i>Improper Managed Care Payments for Recipients With Duplicate Client Identification Numbers</i>

Report Number	Date Issued	Report Title
2018-S-13	07-10-19	<i>Medicaid Claims Processing Activity April 1, 2018 Through September 30, 2018</i>
2018-S-16	06-03-19	<i>Improper Payments for Sexual and Erectile Dysfunction Drugs, Procedures, and Supplies Provided to Medicaid Recipients, Including Sex Offenders</i>
2018-S-45	05-16-19	<i>Medicaid Overpayments for Inpatient Care Involving Mechanical Ventilation Services</i>
2017-S-85	04-08-19	<i>Improper Medicaid Payments for Recipients Diagnosed With Severe Malnutrition</i>
2017-S-63	02-05-19	<i>Medicaid Claims Processing Activity October 1, 2017 Through March 31, 2018</i>
2017-S-74	01-10-19	<i>Improper Fee-for-Service Payments for Services Covered by Managed Care</i>
2018-F-28	12-27-18	<i>Improper Medicaid Payments to Eye Care Providers (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-10	12-27-18	<i>Mainstream Managed Care Organizations – Administrative Costs Used in Premium Rate Setting (Follow-Up)</i>
2017-S-76	12-11-18	<i>Improper Medicaid Payments for Recipients in Hospice Care</i>
2017-S-46	12-11-18	<i>Medicaid Overpayments for Medicare Advantage Plan Services</i>
2017-S-36	12-11-18	<i>Medicaid Overpayments for Medicare Part B Services Billed Directly to eMedNY</i>
2017-S-41	12-06-18	<i>Improper Medicaid Payments for Childhood Vaccines</i>
2017-S-66	11-20-18	<i>Opioid Prescriptions for Medicaid Recipients in an Opioid Treatment Program</i>
2018-F-14	10-23-18	<i>Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program (Follow-Up)</i>
<b>The following audits address other areas of Department of Health oversight:</b>		
2020-S-59	08-02-22	<i>Management of Indoor Air Quality for Individuals With Asthma</i>
2020-S-55	03-15-22	<i>Use, Collection, and Reporting of Infection Control Data</i>
2019-S-64	09-23-21	<i>Oversight of Registration, Licensing, and Inspection of Radioactive Materials Facilities and Radiation Equipment Facilities</i>
2019-S-15	03-10-21	<i>Patient Safety Center Activities and Handling of Revenues</i>
2019-F-43	12-10-19	<i>Oversight of Obesity and Diabetes Prevention Programs (Follow-Up)</i>
2018-S-1	12-09-19	<i>Wadsworth Center Environmental Laboratory Approval Program</i>
2019-F-34	11-19-19	<i>Oversight of Public Water Systems (Follow-Up)</i>
2019-F-35	11-18-19	<i>Oversight of Resident Care-Related Medical Equipment in Nursing Homes (Follow-Up)</i>
2018-S-12	08-08-19	<i>Lead Poisoning Prevention Program</i>
2017-S-62	04-05-19	<i>Oversight of Food Service Establishments</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
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## Department of Labor

2022-S-11	06-21-23	<i>Services to Workers Under the Worker Adjustment and Retraining Notification Act</i>
2021-S-3	11-15-22	<i>Controls and Management of the Unemployment Insurance System</i>
2020-S-45	05-19-22	<i>Overlap, Duplication, Gaps, and/or Fragmentation in Workforce Development Programs and Services</i>
2019-S-46	03-03-21	<i>Selected Wage Investigation Procedures</i>
2019-F-12	09-09-19	<i>Restrictions on Consecutive Hours of Work for Nurses (Follow-Up)</i>
2018-F-24	12-11-18	<i>Protection of Child Performers (Follow-Up)</i>

## Department of Motor Vehicles

2022-M-1	11-16-22	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act for the State Fiscal Year Ended March 31, 2022</i>
2021-M-2	05-25-22	<i>Assessable Expenses of Administering the Motor Vehicle Financial Security Act and the Vehicle Safety Responsibility Act for the Three State Fiscal Years Ended March 31, 2021</i>
2021-F-3	05-27-21	<i>Allocation, Billing, and Collection of Expenses of Administering the Motor Vehicle Financial Security Act and the Motor Vehicle Safety Responsibility Act (Follow-Up)</i>
2020-F-6	02-08-21	<i>Enforcement of Article 19-A of the Vehicle and Traffic Law (Follow-Up)</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>
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>
2018-S-7	02-07-19	<i>Enforcement of Article 19-A of the Vehicle and Traffic Law</i>
2018-F-25	12-11-18	<i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities (Follow-Up)</i>

## Department of State

2023-F-20	09-29-23	<i>Implementation of the Security Guard Act (Follow-Up)</i>
2021-F-11	08-18-21	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2019-S-42	07-06-21	<i>Implementation of the Security Guard Act</i>
2019-S-16	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-F-48	02-19-20	<i>Do Not Call Enforcement Efforts (Follow-Up)</i>
2018-F-22	12-27-18	<i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance (Follow-Up)</i>

Report Number	Date Issued	Report Title
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## Department of Taxation and Finance

2023-F-5	06-21-23	<i>Sales Tax Vendor Registration Practices (Follow-Up)</i>
2022-F-33	03-01-23	<i>Efforts to Collect Delinquent Taxes (Follow-Up)</i>
2021-F-30	06-08-22	<i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax (Follow-Up)</i>
2021-F-10	10-27-21	<i>Administration and Collection of Real Estate Transfer Taxes (Follow-Up)</i>
2020-S-40	10-14-21	<i>Sales Tax Vendor Registration Practices</i>
2019-S-61	08-24-21	<i>Efforts to Collect Delinquent Taxes</i>
2018-S-28	05-20-20	<i>Collection of Petroleum Business Tax and Motor Fuel Excise Tax</i>
2019-F-6	10-15-19	<i>Controls Over Unclaimed Bottle Deposits (Follow-Up)</i>
2017-S-88	01-08-19	<i>Administration and Collection of Real Estate Transfer Taxes</i>

## Department of Transportation

2020-S-12	09-29-23	<i>Compliance With Freedom of Information Law Requirements</i>
2022-F-38	05-11-23	<i>Controls Over Vehicle Use and Transportation-Related Expenses (Follow-Up)</i>
2019-S-37	10-07-21	<i>Controls Over Vehicle Use and Transportation-Related Expenses</i>
2019-F-24	09-27-19	<i>Collection of Special Hauling and Divisible Load Overweight Permit Fees (Follow-Up)</i>
2017-S-25	06-20-19	<i>Welcome Center and Rest Area Planning and Implementation</i>

## Division of Criminal Justice Services

2021-F-21	11-16-21	<i>Monitoring and Administration of Public Protection Grant Programs (Follow-Up)</i>
2019-S-21	04-24-20	<i>Monitoring and Administration of Public Protection Grant Programs</i>

## Division of Homeland Security and Emergency Services

2023-F-8	07-20-23	<i>Cyber Incident Response Team (Follow-Up)</i>
2020-S-58	11-12-21	<i>Cyber Incident Response Team</i>
2019-F-13	09-11-19	<i>Continuity of Operations Planning (Follow-Up)</i>
2018-F-27	11-13-18	<i>Awarding and Oversight of Statewide Interoperable Communications Grants (Follow-Up)</i>

## Division of Military and Naval Affairs

2022-F-4	06-22-22	<i>Internal Controls Over Selected Financial Operations (Follow-Up)</i>
2021-F-22	12-16-21	<i>Lead Contamination of State Armories (Follow-Up)</i>

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

**Division of State Police**

2021-F-19	10-27-21	<i>Processing of Sexual Offense Evidence Collection Kits (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**

2018-F-30	12-27-18	<i>Monitoring of Prevailing Wage Compliance on Construction Contracts (Follow-Up)</i>
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**Empire State Development**

2020-S-19	07-01-22	<i>New NY Broadband Program</i>
2019-S-48	10-18-21	<i>Project Tracking Systems and Economic Assistance Program Evaluations</i>
2017-S-60	08-21-20	<i>Oversight of Select High-Technology Projects</i>

**Gaming Commission**

2020-F-31	05-05-21	<i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections (Follow-Up)</i>
2019-F-49	05-06-20	<i>Equine Health and Safety (Follow-Up)</i>
2019-S-8	01-10-20	<i>Oversight of Casino Revenues and Regulatory Oversight Reimbursement Collections</i>
2017-S-77	11-13-18	<i>Equine Health and Safety</i>

**Higher Education Services Corporation**

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

**Homes and Community Renewal**

2023-F-9	08-10-23	<i>Office of Rent Administration – Collection of Fines Related to Tenant Complaints (Follow-Up)</i>
2022-S-9	06-15-23	<i>Division of Housing and Community Renewal – Physical and Financial Conditions at Selected Mitchell-Lama Developments in New York City</i>
2022-S-28	03-16-23	<i>Housing Trust Fund Corporation – Internal Controls Over and Maximization of Federal Funding for Various Section 8 Housing Programs and the COVID Rent Relief Program</i>

Report Number	Date Issued	Report Title
2022-F-18	02-13-23	<i>Housing Trust Fund Corporation – Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program (Follow-Up)</i>
2021-S-10	09-16-22	<i>Housing Trust Fund Corporation – Internal Controls Over and Maximization of Federal Funding for Community Development Block Grant &amp; HOME Investment Partnerships Programs</i>
2020-S-48	08-18-21	<i>Division of Housing and Community Renewal – Controls Over Federally Funded Programs and Maximization of Federal Funding</i>
2020-S-4	07-15-21	<i>Housing Trust Fund Corporation – Oversight of the Residential Emergency Services to Offer Home Repairs to the Elderly Program</i>
2020-F-19	01-19-21	<i>Division of Housing and Community Renewal – Administration of Mitchell-Lama Waiting Lists (Follow-Up)</i>
2019-F-44	04-02-20	<i>Low-Income Housing Trust Fund Program (Follow-Up)</i>
2018-S-58	12-11-19	<i>Office of Rent Administration – Collection of Fines Related to Tenant Complaints</i>
2019-F-9	09-06-19	<i>Division of Housing and Community Renewal – Enforcement of the Mitchell-Lama Surcharge Provisions (Follow-Up)</i>
2018-F-18	11-13-18	<i>Housing Finance Agency – The 80/20 Housing Program (Follow-Up)</i>

## Homeless Housing and Assistance Corporation

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

## Metropolitan Transportation Authority

2021-S-27	09-29-23	<i>New York City Transit – Risk Assessment and Implementation of Measures to Address Extreme Weather Conditions</i>
2022-F-23	06-22-23	<i>New York City Transit and MTA Bus Company – Fare Evasion (Follow-Up)</i>
2020-S-29	05-03-23	<i>Long Island Rail Road – Non-Revenue Service Vehicles and On-Rail Equipment</i>
2020-S-31	01-26-23	<i>New York City Transit and MTA Bus Company – Management and Maintenance of Non-Revenue Service Vehicles</i>
2019-S-52	11-16-22	<i>Selected Aspects of the All-Agency Contractor Evaluation System at Long Island Rail Road, Metro-North Railroad, New York City Transit, and Triborough Bridge and Tunnel Authority</i>
2021-F-27	09-26-22	<i>Employee Qualifications, Hiring, and Promotions (Follow-Up)</i>
2021-F-26	04-08-22	<i>Selected Performance Measures (Follow-Up)</i>
2020-S-50	03-25-22	<i>Long Island Rail Road – Rolling Stock Programs Department: Selected Aspects of the M9 Rail Car Project Management</i>
2021-F-14	10-21-21	<i>New York City Transit – Maintenance and Inspection of Event Recorder Units (Follow-Up)</i>

Report Number	Date Issued	Report Title
2021-F-15	10-07-21	<i>Bridges and Tunnels – Efforts to Collect Tolls and Fees Using License Plate Images and Law Firms (Follow-Up)</i>
2019-S-55	06-28-21	<i>Metro-North Railroad – Response Planning for Unexpected Events</i>
2019-S-7	04-15-21	<i>New York City Transit and MTA Bus Company – Fare Evasion</i>
2019-S-14	03-04-21	<i>Capital Construction – All-Agency Contract Evaluation System</i>
2018-S-70	12-14-20	<i>Long Island Rail Road – Management of Capital Projects</i>
2018-S-33	09-25-20	<i>Administration of Self-Insured Workers’ Compensation Plans</i>
2019-S-62	09-03-20	<i>New York City Transit – Subway Wait Assessment</i>
2019-F-58	08-19-20	<i>New York City Transit – Signal Maintenance, Inspections, and Testing (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-19	01-28-20	<i>Long Island Rail Road – Utilization of the Arch Street Yard and Shop Facility (Follow-Up)</i>
2018-S-72	01-17-20	<i>New York City Transit – New Customer-Focused Subway Metrics</i>
2019-F-16	01-06-20	<i>Staten Island Railway – Safety at Stations (Follow-Up)</i>
2018-S-18	01-06-20	<i>Selected Performance Measures</i>
2019-F-18	12-13-19	<i>Staten Island Railway – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2019-F-17	11-19-19	<i>New York City Transit – Operational Training and Medical Assessments of Train Crews (Follow-Up)</i>
2018-S-53	11-19-19	<i>Long Island Rail Road – Fare Collection</i>
2019-F-1	10-15-19	<i>Bridges and Tunnels – Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees</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-8	09-06-19	<i>Staten Island Railway – Selected Safety and Security Equipment at Train Stations (Follow-Up)</i>
2018-S-15	07-29-19	<i>New York City Transit – Selected Aspects of Capital Program Project Management</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-19	07-18-19	<i>New York City Transit – Maintenance and Inspection of Event Recorder Units</i>
2017-S-54	05-07-19	<i>New York City Transit and MTA Bus Company – Bus Wait Assessment and Other Performance Indicators</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>
2018-S-30	02-27-19	<i>Long Island Rail Road – Unexpected Delays and Events</i>
2018-S-36	02-21-19	<i>Homeless Outreach Program at the Metro-North Railroad</i>

Report Number	Date Issued	Report Title
2017-S-48	01-17-19	<i>Employee Qualifications, Hiring, and Promotions</i>
2018-S-35	01-16-19	<i>Homeless Outreach Program at the Long Island Rail Road</i>
2017-S-8	11-07-18	<i>Long Island Rail Road – Maintenance, Inspection, and Testing of the Event Recorder System</i>
2017-S-6	10-17-18	<i>New York City Transit – Signal Maintenance, Inspections, and Testing</i>

## Multi-Agency

2022-S-33	09-21-23	Department of Agriculture and Markets, Department of Health <i>Oversight of the Nourish New York Program</i>
2021-S-39	06-27-23	Department of Health, Division of Homeland Security and Emergency Services <i>Oversight of Water Supply Emergency Plans</i>
2020-S-53	09-14-22	Office for the Aging, Department of Financial Services, State University of New York, Department of State, Office of Temporary and Disability Assistance <i>Selected State Agencies' Roles in Financial Literacy</i>
2020-F-7	09-15-20	Department of Labor, Department of Taxation and Finance <i>New York Youth Jobs Program (Follow-Up)</i>
2019-F-36	02-04-20	New York City Police Department, New York State Liquor Authority <i>Responsiveness to Noise Complaints Related to New York City Nightlife Establishments (Follow-Up)</i>
2018-S-59	01-16-20	Metropolitan Transportation Authority, New York City Department of Social Services <i>Homeless Outreach Services in the New York City Subway System</i>
2017-S-69	01-09-19	Department of Labor, Department of Taxation and Finance <i>New York Youth Jobs Program</i>
2017-S-53	10-29-18	New York City Department of Health and Mental Hygiene, New York City Department of Social Services, Office of Temporary and Disability Assistance <i>Oversight of Certified Homeless Shelter Food Services</i>

## New York Power Authority

2023-S-27	09-28-23	<i>Selected Management and Operations Practices – BuildSmart NY/Executive Order 88</i>
2020-S-38	02-04-22	<i>Selected Management and Operations Practices</i>
2017-F-16	12-28-18	<i>Real Estate Portfolio (Follow-Up)</i>
2017-F-17	12-11-18	<i>Selected Management and Operations Practices (Follow-Up)</i>

## New York Racing Association

2020-S-67	03-16-22	<i>Purchasing and Procurement Practices</i>
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## New York State Environmental Facilities Corporation

2020-S-64	12-30-21	<i>Oversight of the Clean Water State Revolving Fund</i>
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## New York State Liquor Authority

2022-F-12	08-19-22	<i>Internal Controls Over Selected Financial Operations (Follow-Up)</i>
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2019-S-69	09-30-20	<i>Internal Controls Over Selected Financial Operations</i>
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## New York State Thruway Authority

2022-S-15	05-26-23	<i>Selected Aspects of Toll Collections</i>
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2019-F-14	09-27-19	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>
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## Niagara Frontier Transportation Authority

2020-F-28	01-19-21	<i>Use of Vendor-Supported Technology (Follow-Up)</i>
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2019-S-40	12-12-19	<i>Use of Vendor-Supported Technology</i>
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## Office for the Aging

2023-F-2	07-12-23	<i>Monitoring of Select Programs (Follow-Up)</i>
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2020-S-47	01-21-22	<i>Monitoring of Select Programs</i>
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2020-F-27	12-31-20	<i>Long-Term Care Ombudsman Program (Follow-Up)</i>
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2018-S-48	10-03-19	<i>Long-Term Care Ombudsman Program</i>
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## Office for People With Developmental Disabilities

2021-S-9	04-06-23	<i>Pandemic Planning and Care for Vulnerable Populations</i>
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2021-F-1	05-27-21	<i>Accountability and Surplussing of Vehicles (Follow-Up)</i>
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2020-F-26	02-25-21	<i>Compliance With Jonathan's Law (Follow-Up)</i>
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2020-F-1	07-28-20	<i>Oversight of Passenger Safety (Follow-Up)</i>
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2019-S-38	07-28-20	<i>Controls Over Transportation Services and Transportation-Related Expenses</i>
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2019-F-42	11-18-19	<i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts (Follow-Up)</i>
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2017-S-67	11-18-19	<i>Compliance With Jonathan's Law</i>
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2018-S-42	08-15-19	<i>Accountability and Surplussing of Vehicles</i>
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2017-S-50	10-01-18	<i>Oversight of Passenger Safety</i>
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### Office of Addiction Services and Supports

2020-S-49	12-03-21	<i>Oversight of Chemical Dependence Residential Services</i>
2020-S-5	08-18-21	<i>Oversight of Contract Expenditures of Palladia, Inc.</i>
2018-S-64	05-15-20	<i>Oversight of Drug Disposal</i>
2020-F-5	05-07-20	<i>Problem Gambling Treatment Program (Follow-Up)</i>
2018-S-39	02-05-19	<i>Problem Gambling Treatment Program</i>
2017-S-21	01-09-19	<i>Oversight of Contract Expenditures of Phoenix House New York</i>

### Office of Children and Family Services

2023-F-6	08-10-23	<i>Oversight of Adult Protective Services Programs (Follow-Up)</i>
2021-S-17	01-24-23	<i>Oversight of Child Protective Services</i>
2021-F-24	05-17-22	<i>Oversight of Runaway and Homeless Youth (Follow-Up)</i>
2020-S-2	11-17-21	<i>Oversight of Adult Protective Services Programs</i>
2021-F-6	08-30-21	<i>Oversight of Direct Placement of Children (Follow-Up)</i>
2020-F-11	12-29-20	<i>Access Controls Over Selected Critical Systems (Follow-Up)</i>
2019-S-47	08-06-20	<i>Oversight of Runaway and Homeless Youth</i>
2017-S-30	03-02-20	<i>Oversight of Direct Placement of Children</i>
2019-F-40	02-25-20	<i>Oversight of Residential Domestic Violence Programs (Follow-Up)</i>
2019-F-52	02-03-20	<i>Oversight of Critical Foster Care Program Requirements (Follow-Up)</i>
2019-F-27	09-27-19	<i>Financial Oversight of the Advantage After School Program (Follow-Up)</i>
2017-S-56	03-21-19	<i>Access Controls Over Selected Critical Systems</i>

### Office of Court Administration

2019-S-4	12-18-19	<i>Court Facilities Aid and Assistance Program</i>
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### Office of General Services

2021-F-20	05-25-22	<i>Efficiency of Warehouse Space (Follow-Up)</i>
2020-S-42	12-30-21	<i>Monitoring of Construction Management</i>
2021-F-12	08-27-21	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2020-F-18	10-15-20	<i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings (Follow-Up)</i>
2019-S-39	04-08-20	<i>Compliance With Executive Order 95 (Open Data)</i>

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2019-S-1	01-03-20	<i>Efficiency of Warehouse Space</i>
2018-S-62	09-09-19	<i>Compliance With Executive Order 88 – Energy Efficiency of State Buildings</i>
2018-F-23	12-27-18	<i>Food Metrics Implementation (Follow-Up)</i>

### Office of Information Technology Services

2022-S-19	05-31-23	<i>Windows Domain Administration and Management</i>
2020-F-21	12-08-20	<i>Oversight of Information Technology Consultants and Contract Staffing (Follow-Up)</i>
2018-S-38	09-16-19	<i>Oversight of Information Technology Consultants and Contract Staffing</i>

### Office of Mental Health

2023-F-11	06-22-23	<i>Benefits Advisement Services for Individuals With Disabilities Seeking Employment (Follow-Up)</i>
2022-F-22	12-06-22	<i>Oversight of Telemental Health Services (Follow-Up)</i>
2021-S-15	10-26-22	<i>Reporting of Community-Based Services Under the Transformation Reinvestment Plan</i>
2021-S-26	08-30-22	<i>Maximizing Incentives for Individuals With Disabilities</i>
2020-S-41	07-20-21	<i>Benefits Advisement Services for Individuals With Disabilities Seeking Employment</i>
2020-S-16	06-17-21	<i>Oversight of Telemental Health Services</i>
2019-F-51	09-15-20	<i>Administration of the Contract With the Postgraduate Center for Mental Health (Follow-Up)</i>
2019-S-60	09-02-20	<i>Oversight of Provider Consolidated Fiscal Reports – Independent Living, Inc.</i>
2018-S-22	07-19-19	<i>Compliance With Jonathan’s Law</i>

### Office of Parks, Recreation and Historic Preservation

2022-S-3	08-10-23	<i>Accessibility for People With Disabilities</i>
2022-F-16	09-08-22	<i>Oversight of Construction Management Contracts (Follow-Up)</i>
2021-F-29	02-01-22	<i>Compliance With Executive Order 95 (Open Data) (Follow-Up)</i>
2020-S-43	06-24-21	<i>Oversight of Construction Management Contracts</i>
2019-S-65	09-15-20	<i>Compliance With Executive Order 95 (Open Data)</i>
2019-S-59	07-01-20	<i>Compliance With Navigation Law</i>

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### Office of Temporary and Disability Assistance

2021-S-23	08-15-23	Homeless Services Housing Needs Assessment
2021-S-34	10-26-22	Reimbursement of Homeless Shelter Providers – Rescue Mission Alliance of Syracuse
2020-S-56	03-01-22	Reimbursement of Homeless Shelter Providers – Westhab Inc.'s Coachman Family Center
2019-S-67	05-20-20	National Directory of New Hires Data Security
2018-S-52	03-10-20	Oversight of Homeless Shelters

### Office of Victim Services

2020-F-16	09-02-20	Controls Over Selected Expenditures (Follow-Up)
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### Olympic Regional Development Authority

2022-F-6	04-13-22	Compliance With Executive Order 95 (Open Data) (Follow-Up)
2020-S-36	02-08-21	Compliance With Executive Order 95 (Open Data)

### Port Authority of New York and New Jersey

2022-F-24	05-12-23	Selected Aspects of Accommodations for Passengers With Disabilities (Follow-Up)
2019-S-41	07-29-21	Selected Aspects of Accommodations for Passengers With Disabilities
2019-S-9	05-04-21	Selected Aspects of Leasing Practices for Real Estate Development, Aviation, World Trade Center, and Leasing of Properties
2017-S-58	05-16-19	Selected Aspects of Leasing Practices for Real Estate Services Department and Port Commerce

### Public Service Commission

2021-F-5	09-01-21	Enforcement of Commission Orders and Other Agreements (Follow-Up)
2018-S-27	03-03-20	Enforcement of Commission Orders and Other Agreements

### Rochester-Genesee Regional Transportation Authority

2020-F-30	01-19-21	Compliance With Requirements to Maintain Systems at Vendor-Supported Levels (Follow-Up)
2019-S-6	07-29-19	Compliance With Requirements to Maintain Systems at Vendor-Supported Levels

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## Special Reports

### Education

2021-2022	02-23-24	<i>State Fiscal Year 2021–2022 Report on Preschool Special Education Audit Initiative</i>
2020	06-24-24	<i>2020 Annual Report on Preschool Special Education Audit Initiative</i>
2019	05-01-20	<i>2019 Annual Report on Preschool Special Education Audit Initiative</i>
2018	05-01-19	<i>2018 Annual Report on Preschool Special Education Audit Initiative</i>

### Health

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>
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### Housing

2019-D-1	07-09-19	<i>Metropolitan Transportation Authority – Homeless Outreach Programs on MTA Properties</i>
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### Other

2021-D-2	10-01-21	<i>Improving Government Efficiency and Effectiveness</i>
2021-D-1	08-27-21	<i>Compliance With Executive Order 95: Achieving Transparency and Citizen Engagement Through Open Data</i>

## State Commission of Corrections

2019-F-4	06-18-19	<i>Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances (Follow-Up)</i>
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## State Education Department

2023-F-21	09-27-23	<i>Oversight of Mental Health Education in Schools (Follow-Up)</i>
2023-F-15	09-27-23	<i>Adult Career and Continuing Education Services – Vocational Rehabilitation Supported Employment Program (Follow-Up)</i>
2023-F-1	06-21-23	<i>Licensing and Monitoring of Proprietary Schools (Follow-Up)</i>
2021-S-29	05-16-23	<i>Privacy and Security of Student Data</i>
2022-F-17	01-18-23	<i>Oversight of Career and Technical Education Programs in New York State Schools (Follow-Up)</i>
2022-F-5	06-22-22	<i>Oversight of Pupil Transportation Services (Follow-Up)</i>
2020-S-63	04-11-22	<i>Oversight of Mental Health Education in Schools</i>
2020-S-46	03-30-22	<i>Adult Career and Continuing Education Services – Vocational Rehabilitation Supported Employment Program</i>
2021-F-25	01-05-22	<i>Facility Planning Bureau Project Review (Follow-Up)</i>
2019-S-68	01-21-21	<i>Licensing and Monitoring of Proprietary Schools</i>

Report Number	Date Issued	Report Title
2020-F-17	01-13-21	<i>Oversight of School Safety Planning Requirements (Follow-Up)</i>
2019-S-29	12-21-20	<i>Oversight of Career and Technical Education Programs in New York State Schools</i>
2019-S-49	10-14-20	<i>Oversight of Pupil Transportation Services</i>
2019-S-13	06-10-20	<i>Oversight of Smart Schools Bond Act Funds</i>
2019-F-57	05-06-20	<i>Oversight of Chronic Absenteeism (Follow-Up)</i>
2019-F-32	11-21-19	<i>Implementation of the Dignity for All Students Act (Follow-Up)</i>
2019-F-26	10-15-19	<i>Oversight of Nurse Licensing (Follow-Up)</i>
2019-S-3	09-06-19	<i>Audit of the Tuition Reimbursement Account for the Five Fiscal Years Ended March 31, 2018</i>
2018-S-34	04-08-19	<i>Oversight of School Safety Planning Requirements</i>
2018-S-2	02-04-19	<i>Facilities Planning Bureau Project Review</i>
2018-F-17	11-13-18	<i>Security Over Critical Information Systems (Follow-Up)</i>
<b>The following audits address <i>Preschool Special Education Compliance With the Reimbursable Cost Manual</i>:</b>		
2022-S-41	08-10-23	<i>Queens Centers for Progress</i>
2021-S-31	07-20-23	<i>Step Up Therapy Services, PLLC</i>
2021-S-22	03-01-23	<i>Williamsburg Infant &amp; Early Childhood Development Center, Inc.</i>
2022-S-23	02-13-23	<i>Abilities First, Inc.</i>
2022-S-7	01-26-23	<i>Cantalician Center for Learning</i>
2022-S-10	12-06-22	<i>The Arc Erie County New York</i>
2021-S-38	11-09-22	<i>St. Mary's Hospital for Children, Inc.</i>
2022-S-2	10-26-22	<i>Field of Dreams, Inc.</i>
2021-S-4	07-07-22	<i>Little Meadows Early Childhood Center, Inc.</i>
2021-S-14	06-08-22	<i>United Cerebral Palsy Association of Nassau County, Inc.</i>
2020-S-3	06-08-22	<i>All My Children Day Care</i>
2021-S-21	04-08-22	<i>Empowering Minds Therapy Inc.</i>
2021-S-13	03-04-22	<i>Kids in Action of Long Island, Inc.</i>
2021-S-12	03-02-22	<i>Kids First Evaluation &amp; Advocacy Center</i>
2021-S-5	02-01-22	<i>Franziska Racker Centers, Inc.</i>
2021-S-2	02-01-22	<i>Canarsie Childhood Center, Inc.</i>
2020-S-37	12-17-21	<i>Life Skills Home Training Tutorial Program for Preschoolers, Inc.</i>
2020-S-60	12-08-21	<i>These Our Treasures, Inc.</i>
2020-S-44	11-16-21	<i>E&amp;D Children Center, Inc.</i>

Report Number	Date Issued	Report Title
2019-S-66	10-20-21	<i>Omni Childhood Center, Inc.</i>
2020-S-27	09-29-21	<i>Westchester County Chapter NYSARC, Inc.</i>
2020-S-20	05-27-21	<i>Buffalo Hearing &amp; Speech Center, Inc.</i>
2020-S-23	12-31-20	<i>SteppingStone Day School, Inc.</i>
2020-S-33	12-31-20	<i>Kids Unlimited, PT, OT &amp; SLP, PLLC</i>
2019-S-73	12-29-20	<i>Mama Program, LLC</i>
2019-S-57	12-23-20	<i>The Kelberman Center, Inc.</i>
2020-S-25	12-07-20	<i>Mary Cariola Children's Center, Inc.</i>
2020-S-30	12-07-20	<i>Wayne County Chapter NYSARC, Inc.</i>
2019-S-56	06-03-20	<i>Through Ages, Inc.</i>
2019-S-25	04-24-20	<i>Parsons Child and Family Center</i>
2018-S-68	02-04-20	<i>Hebrew Academy for Special Children, Inc.</i>
2019-S-35	01-31-20	<i>Behavior Analysts of New York, LLC</i>
2019-S-36	12-31-19	<i>Marie Pense Center, LLC</i>
2019-S-28	12-31-19	<i>Minds in Motion, Inc.</i>
2018-S-69	12-31-19	<i>Block Institute School</i>
2018-S-8	12-31-19	<i>Quality Services for the Autism Community</i>
2016-S-94	12-31-19	<i>Auditory Oral Learning Center</i>
2019-S-24	12-18-19	<i>Children's Education Services, Inc.</i>
2018-S-56	12-16-19	<i>League Treatment Center</i>
2018-S-26	12-16-19	<i>Psychotherapeutic Evaluational Programs, Inc. dba Parsons Preschool</i>
2019-S-30	12-11-19	<i>Children's Development Group, PLLC</i>
2019-S-20	12-10-19	<i>St. Anne Institute</i>
2018-S-51	09-11-19	<i>Bilingual Care, Inc.</i>
2018-S-63	09-06-19	<i>Springbrook NY, Inc.</i>
2018-S-67	07-29-19	<i>Early Childhood Learning Center of Greene County</i>
2018-S-47	07-15-19	<i>Children's Unit for Treatment and Evaluation</i>
2018-S-17	06-05-19	<i>Amerimed Kids, LLC</i>
2018-S-29	05-16-19	<i>Family and Educational Consultants</i>
2017-S-28	02-08-19	<i>Association to Benefit Children</i>
2017-S-15	01-11-19	<i>Northside Center for Child Development</i>
2017-S-86	12-31-18	<i>ADAPT Community Network</i>

Report Number	Date Issued	Report Title
2017-S-82	12-31-18	<i>NYSARC, Inc. – NYC Chapter (School-Age Program)</i>
2016-S-87	12-31-18	<i>New York Therapy Placement Services, Inc.</i>
2016-S-38	12-31-18	<i>Manual Therapy Center, Inc.</i>
2018-S-25	12-27-18	<i>Head Start of Rockland, Inc.</i>
2018-S-6	12-27-18	<i>Pinnacle Organization</i>
2018-S-3	12-27-18	<i>Developmental Disabilities Institute, Inc.</i>
2017-S-73	12-27-18	<i>Leake and Watts Services, Inc.</i>
2017-S-32	12-10-18	<i>Volunteers of America – Greater New York, Inc.</i>
2017-S-47	11-21-18	<i>NYSARC, Inc. – NYC Chapter</i>
2017-S-5	11-13-18	<i>Bank Street College of Education</i>
2018-S-21	10-23-18	<i>Kinderwise Learning Associates, LLC</i>

## State University of New York

2021-S-42	08-09-23	<i>Oversight of Disability Services</i>
2019-S-58	05-26-22	<i>Determination of Residency for Tuition Purposes</i>
2021-F-7	07-16-21	<i>Upstate Medical University – Human Resource Practices (Follow-Up)</i>
2021-F-8	07-16-21	<i>Upstate Medical University – User Access Controls Over Selected System Applications (Follow-Up)</i>
2020-F-32	02-08-21	<i>The Research Foundation – Technology Transfer Program and Royalty Payments (Follow-Up)</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>
2019-S-34	06-10-20	<i>Upstate Medical University – User Access Controls Over Selected System Applications</i>
2019-F-47	01-30-20	<i>Oversight of Hazardous Materials and Waste (Follow-Up)</i>
2019-S-10	01-17-20	<i>The Research Foundation – Technology Transfer Program and Royalty Payments</i>
2018-S-37	10-03-19	<i>University at Buffalo – Procurement Practices</i>
2018-S-57	09-25-19	<i>Upstate Medical University – Human Resource Practices</i>
2019-F-21	09-06-19	<i>Oversight of Campus Foundations (Follow-Up)</i>
2017-S-51	12-03-18	<i>Oversight of Hazardous Materials and Waste</i>

## Workers' Compensation Board

2021-M-1	09-29-21	<i>Assessments of Costs to Administer the Workers' Compensation Program for the Three State Fiscal Years Ended March 31, 2020</i>
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## Contact

Office of the New York State Comptroller  
110 State Street  
Albany, New York 12236  
(518) 474-4044  
[www.osc.ny.gov](http://www.osc.ny.gov)

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