



**Workers'
Compensation
Board**

KATHY HOCHUL
Governor

CLARISSA M. RODRIGUEZ
Chair

STEVEN M. SCOTTI
Executive Director

December 31, 2024

Heather Pratt
Audit Director
Office of the New York State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

Dear Ms. Pratt:

The Workers' Compensation Board will be taking the following actions to implement your recommendation in the September 2024 Final Audit Report 2024-M-1 on the *Assessment of Costs to Administer the Workers' Compensation Program for the Three State Fiscal Years Ended March 31, 2023*.

To remedy the finding that resulted in an excess of \$154,464 of §50(5) self-insured total expenses and an understatement of \$154,464 of §151 total expenses for the SFY ended March 31, 2022:

1. The Board will assess an additional \$154,464 in the 2026 §151 assessment effective January 1, 2026.
2. The Board will credit \$154,464 in the SFY 2025-26 §50(5) assessment effective April 1, 2025.

If you have any questions or need additional information, please contact Director of Finance, Kelly Kurposka at 518-388-1491 or kelly.kurposka@wcb.ny.gov.

Sincerely,

Clarissa Rodriguez
Chair