



**New York State
Office of
Children & Family
Services**

www.ocfs.state.ny.us

March 2, 2010

Mr. Donald D. Geary, Audit Manager
Office of the State Comptroller
110 State Street
Albany, NY 12236

David A. Paterson
Governor

Dear Mr. Geary:

Gladys Carrión, Esq.
Commissioner

This is the final response to the Office of the State Comptroller (OSC) audit, 2008-F-49, the follow-up audit to Report 2005-S-55, Day Care Complaints Outside of New York City. The Office of Children and Family Services (OCFS) remains committed to continuous improvement of the delivery of day care services in New York State.

Capital View Office Park
52 Washington Street
Rensselaer, NY 12144

OCFS has reviewed this audit report. In response to the report, OCFS appreciates OSC's withdrawal of one of the original recommendations and that OSC recognized that six of the remaining nine recommendations were implemented. In relation to the remaining three recommendations that were designated as "partially implemented", OCFS will continue to make efforts to improve the documentation of training of appropriate county employees on the ten-day complaint inspection notification process. Additionally, OCFS will take steps to better document that all appropriate county employees receive on-site follow-up inspection procedures.

Sincerely,

Kevin W. Mahar
Director
Office of Audit and Quality Control

cc: Tom Lukacs

