



February 7, 2013

John Buyce
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236-0001

Dear Mr. Buyce:

The Office of Mental Health has reviewed the Office of the State Comptroller's final audit report entitled, "Quality of Internal Control Certification" (2012-S-43). Our comments to the findings and recommendations contained in the report are enclosed.

The Office of Mental Health appreciates the Office of the State Comptroller's efforts to recommend improvements in OMH's operations. Many thanks for your continued help and cooperation.

The response is submitted in accordance with Section 170 of the Executive Law.

Sincerely yours,

Kristin M. Woodlock, RN, MPA
Acting Commissioner

Enclosure

cc: Governor – Andrew M. Cuomo
Comptroller – Thomas P. DiNapoli
Lieutenant Governor – Robert J. Duffy
Senate Majority Leader – Dean G. Skelos
Senate Minority Leader – Andrea Stewart-Cousins
Assembly Speaker – Sheldon Silver
Assembly Majority Leader – Joseph Morelle
Assembly Minority Leader – Brian M. Kolb
Chair, Senate Finance Committee – John A. DeFrancisco
Ranking Minority Member of Senate Finance Committee – Liz Krueger
Chair, Assembly Ways and Means Committee – Herman D. Farrell, Jr.
Ranking Minority Member, Assembly Ways and Means Committee – Bob Oaks
Chair, Senate Mental Health & Developmental Disabilities Committee – David Carlucci
Chair, Assembly Mental Health Committee – Aileen Gunther
Chair, Assembly Committee on Oversight, Analysis & Investigation – Andrew Hevesi
Director, Division of the Budget – Robert L. Megna



**OFFICE OF MENTAL HEALTH
RESPONSE TO OFFICE OF THE STATE COMPTROLLER
FINAL REPORT 2012-S-43
QUALITY OF INTERNAL CONTROL CERTIFICATION**

OMH Responses to OSC Recommendations

OSC Recommendation No. 1

Provide appropriately detailed responses to questions as requested in the annual Internal Control Certification.

OMH Response

OMH agrees with OSC's finding that "OMH responded to all of the questions in the certification" but also acknowledges the need for additional detail in responding to a few of those questions. OMH will include this additional detail in future certifications.

OSC Recommendation No. 2

Separate the duties associated with the internal control and internal audit functions.

OMH Response

OMH agrees with OSC's recommendation and plans to separate the duties associated with the internal control and audit functions. Options are currently being assessed.