

Alan D. Aviles  
President

September 25, 2013

Michael Solomon  
Audit Manager  
State of New York Office of the State Comptroller  
123 William Street, 21<sup>st</sup> Fl  
New York, NY 10038-0001

Re: Follow-up Audit Report for Non-Emergency Patient Transportation Services 2013-F-7

Dear Mr. Solomon:

My staff and I appreciate the recognition from the Follow-up report for the successful implementation of the recommendations for Non-Emergency Patient Transportation Services. We are satisfied with the conclusion of the follow-up audit, however we do recognize that your auditors found that one of the seven recommendations was not implemented.

We are in agreement with the importance of a periodic review of transportation reimbursements. As such, we will be working with our facilities to determine the most feasible way for them to incorporate this recommendation in their operations.

Thank you and please feel free to contact Christopher Telano, Chief Internal Auditor, if you have any questions.

Sincerely,



Alan D. Aviles  
President