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COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**

April 27, 2018

Howard A. Zucker, M.D., J.D.  
Commissioner  
Department of Health  
Empire State Plaza  
Corning Tower Building  
Albany, NY 12237

Re: Report 2015-BSE1-04

Dear Dr. Zucker:

Our Office examined<sup>1</sup> travel expenses incurred by an employee of the Department of Health (Department) in calendar years 2013 and 2014. The objective of our examination was to determine if the Department properly designated the employee's official station.

According to the State's travel rules and regulations, travel between an employee's residence and official station is considered commuting and is not reimbursable. The official station of every employee is designated by the head of the agency and is typically the employee's usual work location. If an employee works at more than one location, the employee's official station will normally be the employee's main place of business (i.e., the place where the employee works more than any other work location). Such designation is to be in the best interest of the State and not for the convenience of an employee or to maximize travel expense reimbursement.

We found the Department's designation of official station for the employee in calendar years 2013 and 2014 was not made in accordance with the State's travel rules and regulations and not in the best interest of the State. Instead of designating the employee's main place of business, where the employee spent 61 percent and 72 percent of his time in each year, the Department designated an alternate work location, where the employee spent 14 percent and 17 percent of his time, respectively.

As a result of the improper designation, the Department paid \$16,089.56 and \$22,033.71 in travel expenses during calendar years 2013 and 2014 for the employee to commute between his residence and the alternate work location. These costs could have been avoided if the employee's official station had been properly designated.

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<sup>1</sup>We performed our examination in accordance with the State Comptroller's authority set forth in Article V, Section 1 of the State Constitution, as well as Article II, Section 8(1) and (7), and Article VII, Section 111 of the State Finance Law.

We shared a draft report with officials from the Department and considered their comments (Attachment A) in preparing this final report. Department officials disagreed the official station was previously incorrect, when the employee was responsible for two positions simultaneously. However, Department officials noted that the employee is currently responsible for one position and the current official station clearly aligns with that work location. Officials also noted that the Department's travel policies and practices are consistent with the State's travel rules and regulations.

### **Recommendations**

- 1) *Designate the official station for the employee identified in the report in the best interest of the State in accordance with the State's travel rules and regulations.*
- 2) *Ensure the Department's travel policies and practices are consistent with the State's travel rules and regulations.*

We thank the management and staff of the Department of Health for the courtesies and cooperation extended to our auditors. Since the Department indicated that no action on the recommendations is necessary, there is no need for a further response unless you feel otherwise. If you choose to provide a response, we would appreciate receiving it by May 25, 2018.

Sincerely,

Bernard J. McHugh  
Director of State Expenditures

Encl: Attachment A

cc: Diane Christensen, DOH Director of Internal Audit



**Department  
of Health**

**ANDREW M. CUOMO**  
Governor

**HOWARD A. ZUCKER, M.D., J.D.**  
Commissioner

**SALLY DRESLIN, M.S., R.N.**  
Executive Deputy Commissioner

April 13, 2018

Mr. Bernard J. McHugh, Director  
Office of the State Comptroller  
Bureau of State Expenditures  
110 State Street  
Albany, New York 12236-0001

Dear Mr. McHugh:

Enclosed are the Department of Health's comments on the Office of the State Comptroller's Draft Audit Report 2015-BSE-1-04 entitled Official Tax Station.

Thank you for the opportunity to comment.

Sincerely,

Sally Dreslin, M.S., R.N.  
Executive Deputy Commissioner

Enclosure

cc: Marybeth Hefner  
Carol Sherman  
Andrew Ruby  
Diane Christensen

**Department of Health  
Comments on the  
Office of the State Comptroller's  
Audit Report 2015-BSE-1-04  
Travel expenses incurred by Department of Health employee**

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The following are the Department of Health's (Department) comments in response to the Office of the State Comptroller's (OSC) Draft Audit Report 2015-BSE-1-04 on travel expenses incurred by a Department of Health employee.

OSC's examination was of one Department employee's official station in a period when the employee maintained responsibility for an assigned job, and took on responsibility for a second position simultaneously. The two positions were in two separate locations.

**Recommendation #1**

Designate the official station for the employee identified in the draft report in the best interest of the State in accordance with the State's travel rules and regulations.

**Response #1**

The Department disagrees that the official station was previously incorrect; however, as of September 2017, the referenced employee is only responsible for one position, and the current official station clearly aligns with the current work assignment.

**Recommendation #2**

Ensure the Department's travel policies and practices are consistent with the State's travel rules and regulations.

**Response #2**

The Department's travel policies and practices are consistent with the State's travel rules and regulations.