

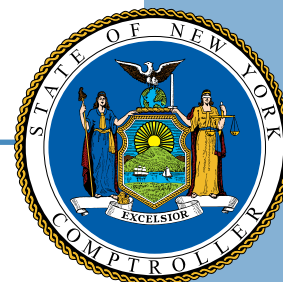
Audits of State Agencies and Public Authorities

Five-Year Listing

October 1, 2013-September 30, 2018

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller



JANUARY 2020

ABOUT THE AUDIT REPORTS IN THIS LISTING

The Comptroller is the chief financial officer of New York State and the administrative head of the Office of the State Comptroller, an office established by the State Constitution.

As a statewide-elected official, the Comptroller is directly accountable to the taxpayers and voters of the State. Consequently, the Office of the State Comptroller is not an agency of the Executive or the Legislature, but rather of the people. This relationship makes the activities of the Office of the State Comptroller directly responsive to public concerns in a very immediate sense: the public interest is the standard that determines all the Comptroller's policies.

An essential characteristic of the Office of the State Comptroller is its independence. This independence pertains especially to the Comptroller's role as State auditor. It is the Comptroller who scrutinizes and reports on how State money is spent.

The Comptroller's audits are central to the sound management of State government. By monitoring State operations and identifying opportunities to improve accountability and enhance productivity, the Comptroller not only fulfills a responsibility to oversee the fiscal management of the State, but also provides the Legislative and Executive branches with an independent and objective view of how State government can operate more efficiently and effectively. By making audit reports available to the public, the Comptroller also provides citizens with an unbiased perspective on the workings of their State government.

Most New York State government operations are supervised by a network of State agencies and public authorities. These organizations are audited by the Division of State Government Accountability in the Office of the State Comptroller. The audits are conducted in accordance with applicable professional standards and guidelines, including those promulgated by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

The findings and recommendations resulting from each audit are published in a formal report, which is designed to include constructive criticism and suggestions for change. State agency and public authority officials are given the opportunity to respond to a confidential draft report to ensure that the observations are accurate and the conclusions are appropriate. The comments of these officials are carefully considered in preparing the final audit report, which is distributed to various State officials and the public. Agency heads are required by law to report to the Governor, the Comptroller, and the Legislature within 90 days after receiving final audit reports to explain how and when they plan to implement the audit recommendations or to take alternative corrective action.

This listing includes all final audit reports related to State agency and public authority operations issued during the five-year period from October 1, 2013 through September 30, 2018, and is a companion to the 2018-2019 Annual Report on Audits. All reports are available at www.osc.state.ny.us.

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2012-S-158	12-10-13	Selected Aspects of Discretionary Spending
Capital District Transportation Authority		
2013-S-10	09-29-14	Selected Aspects of Discretionary Spending
Central New York Regional Transportation Authority		
2012-S-153	09-30-14	Selected Aspects of Discretionary Spending
2016-S-31	02-06-17	Compliance With Payment Card Industry Standards
2018-F-5	05-04-18	Compliance With Payment Card Industry Standards (Follow-Up)
City University of New York		
2011-S-20	10-09-13	Administration of Fellowship Leaves
2012-S-98	02-25-14	Selected Employee Travel Expenses
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2013-S-65	04-06-15	York College: Time and Attendance Practices for Public Safety Staff
2014-S-78	06-02-15	CUNY School of Professional Studies: Controls Over Bank Accounts
2015-F-5	02-17-16	Administration of Fellowship Leaves (Follow-Up)
2014-S-69	04-21-16	Lehman College: Controls Over Bank Accounts
2015-S-92	06-03-16	Medgar Evers College: Controls Over Bank Accounts
2015-S-93	08-10-16	Borough of Manhattan Community College: Controls Over Bank Accounts
2015-S-34	09-02-16	Controls Over CUNY Fully Integrated Resources and Services Tool
2015-S-94	11-29-17	Central Office: Controls Over Bank Accounts
2017-F-14	11-29-17	Medgar Evers College: Controls Over Bank Accounts (Follow-Up)
2017-F-18	12-21-17	Lehman College: Controls Over Bank Accounts (Follow-Up)
2017-F-25	03-06-18	Borough of Manhattan Community College: Controls Over Bank Accounts (Follow-Up)
2018-F-4	09-25-18	Controls Over CUNY Fully Integrated Resources and Services Tool (Follow-Up)

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Department of Agriculture and Markets

2013-S-27	01-20-14	Food Safety Monitoring
2014-S-16	10-06-14	Dairy Inspections
2014-S-58	05-07-15	Annual Assessment of Market Orders for 2012, 2013, and 2014
2015-F-8	06-17-15	Uncollected Penalties (Follow-Up)
2015-F-10	07-06-15	Food Safety Monitoring (Follow-Up)
2016-S-98	12-01-17	Oversight of Weights and Measures Programs
2017-S-49	04-16-18	Safety of Seized Dogs

Department of Civil Service

(The following Department of Civil Service audits are all of the New York State Health Insurance Program [NYSHIP])

2013-F-20	11-12-13	New York State Dental Program: Payments for Scaling and Root Planing Procedures (Follow-Up)
2012-S-132	12-13-13	Empire BlueCross and BlueShield: Selected Payments for Special Items for the Period January 1, 2012 Through June 30, 2012
2013-S-28	01-16-14	Empire BlueCross and BlueShield: Selected Payments for Special Items for the Period July 1, 2012 Through December 31, 2012
2013-S-41	09-26-14	United HealthCare: Empire Plan Drug Rebate Revenue
2014-F-6	10-30-14	Empire BlueCross BlueShield: Selected Payments for Special Items for the Period April 1, 2011 Through June 30, 2011 (Follow-Up)
2013-S-82	01-08-15	United HealthCare: Improper Payments for Medical Services Designated by Modifier Code 59
2015-F-23	12-03-15	Empire Plan Drug Rebate Revenue (Follow-Up)
2014-S-62	12-28-15	United HealthCare: Empire Plan Drug Rebates
2015-F-21	12-28-15	Empire BlueCross BlueShield: Selected Payments for Special Items for the Period January 1, 2012 Through June 30, 2012 (Follow-Up)
2015-F-22	12-28-15	Empire BlueCross BlueShield: Selected Payments for Special Items for the Period July 1, 2012 Through December 31, 2012 (Follow-Up)
2015-F-26	02-18-16	Payments for Fraudulent and Improper Claims Submitted by Davis Ethical Pharmacy (Follow-Up)
2014-S-70	05-05-16	United HealthCare: Overpayments for Services Provided by Dr. John Gomes
2015-S-28	05-05-16	United HealthCare: Overpayments for Services Provided by Long Island Spine Specialists

Report Number	Date Issued	Report Title
<u>2015-S-29</u>	05-05-16	<i>United HealthCare: Overpayments for Services Provided by Orthopedic Associates of Long Island</i>
<u>2015-S-53</u>	05-05-16	<i>United HealthCare: Overpayments for Services Provided by Eastern Orange Ambulatory Surgery Center</i>
<u>2015-S-54</u>	05-05-16	<i>United HealthCare: Overpayments for Services Provided by Long Island Laparoscopic Surgery</i>
<u>2016-S-17</u>	09-08-16	<i>United Healthcare: Overpayments for Services Provided by Hudson Valley Bone and Joint Surgeons, LLP</i>
<u>2016-S-7</u>	11-01-16	<i>UnitedHealthcare: Empire Plan Drug Rebate Revenue</i>
<u>2016-S-8</u>	03-01-17	<i>UnitedHealthcare: Overpayments for Services Provided by Long Island Bone and Joint, LLP</i>
<u>2017-F-5</u>	05-15-17	<i>UnitedHealthcare: Empire Plan Drug Rebate Revenue (Follow-Up)</i>
<u>2017-F-6</u>	05-24-17	<i>UnitedHealthcare: Insurance Company of New York Empire Plan Drug Rebates (Follow-Up)</i>
<u>2016-S-57</u>	06-22-17	<i>Empire BlueCross BlueShield: Controls Over Payments for Special Items</i>
<u>2017-F-23</u>	12-27-17	<i>UnitedHealthcare: Improper Payments for Medical Services Designated By Modifier Code 59 (Follow-Up)</i>
<u>2017-S-35</u>	08-13-18	<i>UnitedHealthcare: Overpayments for Out-of-Network Anesthesia Services Provided at In-Network Ambulatory Surgery Centers</i>
Department of Corrections and Community Supervision		
<u>2012-S-129</u>	12-19-13	<i>Dual Employment</i>
<u>2013-S-30</u>	03-07-14	<i>Selected MWBE Purchases by Various Facilities</i>
<u>2012-S-22</u>	05-16-14	<i>Corcraft's Textile Procurement Practices</i>
<u>2014-S-50</u>	12-17-15	<i>Oversight of Sex Offenders Subject to Strict and Intensive Supervision and Treatment</i>
<u>2016-S-43</u>	04-07-17	<i>Inmate Sentence Calculation and Release Practices</i>
Department of Environmental Conservation		
<u>2012-S-134</u>	10-09-13	<i>Conservation Fund: Sources and Uses of Funds</i>
<u>2014-S-14</u>	01-22-15	<i>Selected Aspects of Inactive Hazardous Waste Site Remediation Cost Recovery</i>
<u>2014-S-59</u>	08-13-15	<i>Collection and Use of Oil Spill Funds</i>
<u>2015-S-18</u>	09-02-15	<i>Collection of Electronic Waste Fees</i>
<u>2017-F-13</u>	12-07-17	<i>Collection and Use of Oil Spill Funds (Follow-Up)</i>
<u>2016-S-82</u>	04-27-18	<i>Drug Management and Disposal</i>

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Department of Financial Services

[2013-S-6](#) 10-09-13 *Costs to Administer the Insurance Division Operations for the Three Fiscal Years Ended March 31, 2012*

Department of Health

[2012-S-24](#) 10-09-13 *Medicaid Claims Processing Activity, April 1, 2012 Through September 30, 2012*

[2013-F-15](#) 11-01-13 *Unnecessary Managed Care Payments for Medicaid Recipients With Medicare (Follow-Up)*

[2013-F-19](#) 11-07-13 *Overpayments to Cabrini Medical Center (Follow-Up)*

[2013-F-21](#) 12-12-13 *Medicaid Claims Processing Activity, October 1, 2008 Through March 31, 2009 (Follow-Up)*

[2013-F-26](#) 12-12-13 *Overpayments for Medicare Part C Coinsurance Charges (Follow-Up)*

[2013-F-23](#) 03-06-14 *Rebates and Discounts on Physician-Administered Drugs (Follow-Up)*

[2013-F-30](#) 03-06-14 *Overpayments for Services Also Covered by Medicare Part B (Follow-Up)*

[2012-S-162](#) 03-19-14 *Oversight of Localities' Efforts to Coordinate Veterans' Health Care Benefits Under Medicaid and the U.S. Department of Veterans Affairs*

[2012-S-160](#) 04-03-14 *Improper Payments for Ancillary Services Provided During Hospital Inpatient Admissions*

[2013-F-16](#) 04-04-14 *Medicaid Payments for Medicare Part A Beneficiaries (Follow-Up)*

[2012-S-133](#) 05-09-14 *Medicaid Payments Made Pursuant to Medicare Part C*

[2012-S-94](#) 05-22-14 *Selected Employee Travel Expenses*

[2012-S-131](#) 05-22-14 *Medicaid Claims Processing Activity, October 1, 2012 Through March 31, 2013*

[2014-F-1](#) 08-06-14 *Inappropriate Medicaid Payments for Recipients With Multiple Identification Numbers and No Social Security Numbers (Follow-Up)*

[2012-S-163](#) 08-12-14 *Multiple Same-Day Procedures on Ambulatory Patient Groups Claim*

[2013-S-57](#) 10-02-14 *Overpayments to Managed Care Organizations and Hospitals for Low Birth Weight Newborns*

[2014-F-5](#) 10-23-14 *Unnecessary Medicaid Payments for Children at Voluntary Agencies (Follow-Up)*

[2013-S-51](#) 11-18-14 *Excessive Medicaid Payments to Federally Qualified Health Centers for Group Therapy Services*

[2014-F-12](#) 11-18-14 *Improper Payments Related to the Medicare Buy-In Program (Follow-Up)*

<u>Report Number</u>	<u>Date Issued</u>	<u>Report Title</u>
<u>2013-S-15</u>	12-15-14	<i>Improper Payments to a Physical Therapist</i>
<u>2014-F-17</u>	12-22-14	<i>Overpayments of Certain Medicare Crossover Claims (Follow-Up)</i>
<u>2014-S-5</u>	01-05-15	<i>Improper Fee-for-Service Payments for Pharmacy Services Covered by Managed Care</i>
<u>2013-S-34</u>	01-08-15	<i>New York City School-Based Health Centers: Security and Controls Over Medications and Related Supplies</i>
<u>2013-S-35</u>	01-16-15	<i>Medicaid Overpayments for Certain Medicare Part C Claims</i>
<u>2014-F-7</u>	01-20-15	<i>Improper Managed Care Payments for Certain Medicaid Recipients (Follow-Up)</i>
<u>2013-S-12</u>	02-05-15	<i>Medicaid Claims Processing Activity, April 1, 2013 Through September 30, 2013</i>
<u>2013-S-59</u>	02-06-15	<i>Improper Payments for Controlled Substances That Exceed Allowed Dispensing Limits</i>
<u>2014-S-41</u>	02-18-15	<i>Medicaid Drug Rebate Program Under Managed Care</i>
<u>2013-S-50</u>	05-21-15	<i>Medicaid Claims Processing Activity October 1, 2013 Through March 31, 2014</i>
<u>2014-S-27</u>	06-18-15	<i>Facility Structure, Safety, and Health Code Waivers</i>
<u>2015-F-4</u>	06-26-15	<i>Overpayments for Services Also Covered by Medicare Part B (Follow-Up)</i>
<u>2013-S-17</u>	06-29-15	<i>Ambulatory Patient Groups Payments for Duplicate Claims and Services in Excess of Medicaid Service Limits</i>
<u>2014-S-15</u>	06-29-15	<i>Medicaid Claims Processing Activity, April 1, 2014 Through September 30, 2014</i>
<u>2015-F-12</u>	07-07-15	<i>Overpayments of Hospitals' Claims for Lengthy Acute Care Admissions (Follow-Up)</i>
<u>2012-S-35</u>	09-18-15	<i>Questionable Payments for Practitioner Services and Pharmacy Claims Pertaining to a Selected Physician</i>
<u>2015-F-6</u>	09-23-15	<i>Selected Operating and Administrative Practices of the Bureau of Narcotic Enforcement (Follow-Up)</i>
<u>2015-F-3</u>	09-30-15	<i>Improper Payments to a Dentist (Follow-Up)</i>
<u>2014-S-4</u>	10-28-15	<i>Medicaid Program: Appropriateness of Medicaid Eligibility Determined by the New York State of Health System</i>
<u>2014-S-18</u>	12-08-15	<i>Medicaid Overpayments for Inpatient Transfer Claims Among Merged or Consolidated Facilities</i>
<u>2014-S-53</u>	12-08-15	<i>Medicaid Program: Medicaid Claims Processing Activity, October 1, 2014 Through March 31, 2015</i>

<i>Report Number</i>	<i>Date Issued</i>	<i>Report Title</i>
<u>2015-F-20</u>	12-28-15	<i>Medicaid Program: Overpayments of Ambulatory Patient Group Claims (Follow-Up)</i>
<u>2015-F-24</u>	12-30-15	<i>Suspicious and Fraudulent Medicaid Payments to Affiliated Brooklyn Dentists (Follow-Up)</i>
<u>2015-S-1</u>	01-07-16	<i>Medicaid Program: Optimizing Medicaid Drug Rebates</i>
<u>2015-F-25</u>	02-18-16	<i>Payments for Fraudulent and Improper Claims Submitted by Davis Ethical Pharmacy (Follow-Up)</i>
<u>2015-S-26</u>	02-19-16	<i>Nursing Home Surveillance</i>
<u>2013-S-1</u>	03-21-16	<i>Medicaid Program: Eye Care Provider and Family Inappropriately Enroll as Recipients and Overcharge for Vision Services</i>
<u>2015-S-22</u>	03-24-16	<i>Oversight of the Early Intervention Program's State Fiscal Agent</i>
<u>2015-S-41</u>	03-29-16	<i>Early Assessment of the Encounter Intake System</i>
<u>2015-S-9</u>	03-30-16	<i>Medicaid Program: Improper Payments for Recipients No Longer Enrolled in Managed Long Term Care Partial Capitation Plans</i>
<u>2015-S-80</u>	06-16-16	<i>Program Oversight and Monitoring of the Maximus Contract for the New York State of Health (Insurance Marketplace) Customer Service Center</i>
<u>2014-S-51</u>	07-15-16	<i>Medicaid Program: Medicaid Managed Care Organization Fraud and Abuse Detection</i>
<u>2015-S-72</u>	08-02-16	<i>Management of Selected Special Revenue Funds</i>
<u>2015-S-16</u>	08-09-16	<i>Medicaid Program: Medicaid Claims Processing Activity, April 1, 2015 Through September 30, 2015</i>
<u>2016-F-5</u>	09-23-16	<i>Improper Fee-for-Service Payments for Pharmacy Services Covered by Managed Care (Follow-Up)</i>
<u>2016-F-6</u>	09-23-16	<i>Improper Payments for Controlled Substances That Exceed Allowed Dispensing Limits (Follow-Up)</i>
<u>2014-S-55</u>	10-13-16	<i>Medicaid Program: Mainstream Managed Care Organizations - Administrative Costs Used in Premium Rate Setting</i>
<u>2015-S-74</u>	11-30-16	<i>Medicaid Program: Medicaid Claims Processing Activity October 1, 2015 Through March 31, 2016</i>
<u>2016-F-8</u>	12-07-16	<i>Overpayments to Managed Care Organizations and Hospitals for Low Birth Weight Newborns (Follow-Up)</i>
<u>2016-S-4</u>	12-08-16	<i>Improper Episodic Payments to Home Health Providers</i>
<u>2016-F-7</u>	12-08-16	<i>Improper Payments to a Physical Therapist (Follow-Up)</i>
<u>2016-F-11</u>	12-08-16	<i>Facility Structure, Safety, and Health Code Waivers (Follow-Up)</i>
<u>2016-F-18</u>	12-08-16	<i>Medicaid Overpayments for Certain Medicare Part C Claims (Follow-Up)</i>

<u>Report Number</u>	<u>Date Issued</u>	<u>Report Title</u>
<u>2016-F-16</u>	12-15-16	<i>Medicaid Payments Made Pursuant to Medicare Part C (Follow-Up)</i>
<u>2016-F-17</u>	01-12-17	<i>Multiple Same-Day Procedures on Ambulatory Patient Groups Claims (Follow-Up)</i>
<u>2015-S-14</u>	03-01-17	<i>Medicaid Program: Reducing Medicaid Costs for Recipients With End Stage Renal Disease</i>
<u>2016-F-29</u>	03-23-17	<i>New York City School-Based Health Centers: Security and Controls Over Medications and Related Supplies (Follow-Up)</i>
<u>2016-S-30</u>	05-22-17	<i>Fiscal Oversight and Monitoring of AIDS Institute Service Provider Contracts</i>
<u>2016-S-65</u>	06-08-17	<i>Criminal History Background Checks of Unlicensed Health Care Employees</i>
<u>2013-S-4</u>	06-27-17	<i>Medicaid Program: Medicaid Payments for Pharmacy Claims - Joia Pharmacy and a Related Prescriber</i>
<u>2016-S-6</u>	06-30-17	<i>Medicaid Program: Errors in Identification of 340B Providers in the Medicaid Drug Rebate Program</i>
<u>2016-F-27</u>	06-30-17	<i>Medicaid Drug Rebate Program Under Managed Care (Follow-Up)</i>
<u>2015-S-47</u>	07-11-17	<i>Medicaid Program: Inappropriate Premium Payments for Recipients No Longer Enrolled in Mainstream Managed Care and Family Health Plus</i>
<u>2016-S-12</u>	07-25-17	<i>Medicaid Program: Medicaid Claims Processing Activity April 1, 2016 Through September 30, 2016</i>
<u>2015-S-76</u>	09-13-17	<i>Medicaid Program: Administrative Costs Used in Premium Rate Setting of Mainstream Managed Care Organizations</i>
<u>2017-F-2</u>	09-19-17	<i>Questionable Payments for Practitioner Services and Pharmacy Claims Pertaining to a Selected Physician (Follow-Up)</i>
<u>2015-S-30</u>	09-27-17	<i>Medicaid Program: Managed Long Term Care Premium Rate Setting</i>
<u>2015-S-6</u>	10-06-17	<i>Improper Medicaid Payments to Eye Care Providers</i>
<u>2017-F-3</u>	10-06-17	<i>Ambulatory Patient Groups Payments for Duplicate Claims and Services in Excess of Medicaid Service Limits (Follow-Up)</i>
<u>2017-F-10</u>	10-06-17	<i>Improper Payments for Recipients No Longer Enrolled in Managed Long Term Care Partial Capitation Plans (Follow-Up)</i>
<u>2017-F-11</u>	10-12-17	<i>Eye Care Provider and Family Inappropriately Enroll as Recipients and Overcharge for Vision Services (Follow-Up)</i>
<u>2017-F-4</u>	12-07-17	<i>Appropriateness of Medicaid Eligibility Determined by the New York State of Health System (Follow-Up)</i>

Report Number	Date Issued	Report Title
<u>2016-S-66</u>	12-08-17	Medicaid Program: Medicaid Claims Processing Activity October 1, 2016 Through March 31, 2017
<u>2016-S-67</u>	12-15-17	Medicaid Program: Appropriateness of Payments to Transportation Management Contractors and Providers
<u>2017-F-9</u>	12-20-17	Optimizing Medicaid Drug Rebates (Follow-Up)
<u>2016-S-59</u>	02-26-18	Medicaid Program: Managed Care Organizations - Payments to Ineligible Providers
<u>2017-F-12</u>	03-08-18	Nursing Home Surveillance (Follow-Up)
<u>2016-S-63</u>	04-17-18	Medicaid Program: Inappropriate Payments Related to Procedure Modifiers
<u>2018-F-2</u>	05-04-18	Improper Episodic Payments to Home Health Providers (Follow-Up)
<u>2016-S-60</u>	06-13-18	Medicaid Program: Managed Care Premium Payments for Recipients With Comprehensive Third-Party Insurance
<u>2017-S-61</u>	06-22-18	Medicaid Program: Maximizing Drug Rebates for Health and Recovery Plans
<u>2017-S-23</u>	08-03-18	Medicaid Claims Processing Activity April 1, 2017 Through September 30, 2017
<u>2018-F-1</u>	08-22-18	Medicaid Managed Care Organization Fraud and Abuse Detection (Follow-Up)
<u>2018-S-10</u>	09-05-18	Medicaid Program: Improper Medicaid Payments to a Transportation Provider
<u>2018-F-8</u>	09-05-18	Medicaid Program: Reducing Medicaid Costs for Recipients With End Stage Renal Disease (Follow-Up)
<u>2016-S-54</u>	09-10-18	Medicaid Program: Medicaid Payments to Medicare Advantage Plan Providers
<u>2017-S-78</u>	09-17-18	Oversight of Obesity and Diabetes Prevention Programs
<u>2016-S-80</u>	09-19-18	Oversight of Resident Care-Related Medical Equipment in Nursing Homes
<u>2017-S-45</u>	09-24-18	Oversight of Public Water Systems
Department of Labor		
<u>2013-S-38</u>	06-06-14	Wage Theft Investigations
<u>2013-S-73</u>	08-12-14	Amusement Park and Fair Ride Safety
<u>2014-S-47</u>	10-06-14	Amusement Park and Fair Ride Safety (Follow-Up)
<u>2014-F-19</u>	02-05-15	Assessment and Collection of Selected Fees and Penalties (Follow-Up)
<u>2015-F-9</u>	05-22-15	Wage Theft Investigations (Follow-Up)

<u>Report Number</u>	<u>Date Issued</u>	<u>Report Title</u>
<u>2016-S-70</u>	07-27-17	<i>Protection of Child Performers</i>
<u>2017-S-14</u>	04-23-18	<i>Restrictions on Consecutive Hours of Work for Nurses</i>
Department of Motor Vehicles		
<u>2013-S-53</u>	10-09-14	<i>Driver Responsibility Assessment Program</i>
<u>2014-S-42</u>	03-19-15	<i>Motor Vehicle Financial Security and Safety Responsibility Acts: Assessable Expenses for the Two Fiscal Years Ended March 31, 2013</i>
<u>2014-S-65</u>	04-06-15	<i>Controls Over Cash Advance Accounts</i>
<u>2015-S-7</u>	04-15-15	<i>Motor Vehicle Financial Security and Safety Responsibility Acts: Assessable Expenses for the Two Fiscal Years Ended March 31, 2014</i>
<u>2014-S-26</u>	08-10-15	<i>Accountability for Traffic Ticket Surcharges</i>
<u>2015-S-66</u>	03-17-16	<i>Internal Control System Components</i>
<u>2016-F-12</u>	12-08-16	<i>Traffic Ticket Surcharges (Follow-Up)</i>
<u>2016-S-71</u>	08-15-17	<i>Registration and Enforcement of Automotive Services, Sales, and Salvage Facilities</i>
Department of State		
<u>2016-S-79</u>	07-11-17	<i>Monitoring of Not-for-Profit Cemeteries for Fiscal Stability and Adequate Facility Maintenance</i>
<u>2017-S-55</u>	09-28-18	<i>Do Not Call Enforcement Efforts</i>
Department of Taxation and Finance		
<u>2013-S-64</u>	04-09-14	<i>Processing of Paper Tax Returns</i>
<u>2016-S-84</u>	10-04-17	<i>Controls Over the Collection of the Public Safety Communications Surcharge</i>
<u>2016-S-96</u>	12-19-17	<i>Controls Over Unclaimed Bottle Deposits</i>
<u>2017-S-26</u>	02-02-18	<i>Oversight of the Agricultural Assessment Program</i>
Department of Transportation		
<u>2013-S-5</u>	12-09-13	<i>Railroad Bridge Inspection Program</i>
<u>2012-S-13</u>	01-22-14	<i>Selected Aspects of the Motor Carrier Safety Assistance Program</i>
<u>2012-S-93</u>	02-18-14	<i>Selected Employee Travel Expenses</i>
<u>2013-F-29</u>	03-21-14	<i>Oversight of Grants (Follow-Up)</i>
<u>2015-F-1</u>	04-07-15	<i>Collection of Lease and Permit Revenues (Follow-Up)</i>
<u>2015-F-2</u>	04-07-15	<i>Review of Real Property Holdings for Disposal (Follow-Up)</i>
<u>2014-S-52</u>	04-15-15	<i>Collection of Special Hauling and Divisible Load Overweight Permit Fees</i>
<u>2015-S-71</u>	03-17-16	<i>Performance Based Bus Safety Program</i>

Report Number	Date Issued	Report Title
2016-F-13	10-04-16	<i>Railroad Bridge Inspection Program (Follow-Up)</i>
Development Authority of the North Country		
2015-S-3	08-04-15	<i>Oversight of Procurements and Loan Programs</i>
Division of Criminal Justice Services		
2013-S-67	09-25-14	<i>Hate Crime Reporting</i>
Division of Homeland Security and Emergency Services		
2016-S-90	07-18-17	<i>Awarding and Oversight of Statewide Interoperable Communications Grants</i>
2017-S-33	03-21-18	<i>Continuity of Operations Planning</i>
Division of State Police		
2013-S-46	12-23-14	<i>Seized Assets Program</i>
2017-F-21	11-28-17	<i>Seized Assets Program (Follow-Up)</i>
Dormitory Authority of the State of New York		
2013-S-13	06-13-14	<i>Mission Statement and Performance Measures</i>
2014-S-7	07-08-15	<i>Contract Participation of Minority- and Women-Owned Business Enterprises</i>
2015-S-99	04-04-17	<i>Monitoring of Prevailing Wage Compliance on Construction Contracts</i>
Empire State Development Corporation		
2011-S-53	04-01-14	<i>Selected Personal Service Contracts</i>
2014-S-10	05-11-15	<i>Marketing Service Performance Monitoring</i>
2014-S-13	04-04-16	<i>Selected Aspects of the Minority- and Women-Owned Business Enterprises Program</i>
2015-S-15	07-07-16	<i>Performance of the Excelsior Jobs Program</i>
2016-F-1	12-30-16	<i>Oversight of International Offices (Follow-Up)</i>
2016-S-40	05-17-17	<i>Compliance With Outcome Reporting Requirements</i>
Environmental Facilities Corporation		
2012-S-155	09-29-14	<i>Selected Aspects of Discretionary Spending</i>
2017-S-19	06-20-18	<i>Monitoring the Green Innovation Grant Program</i>
Erie County Medical Center Corporation		
2016-S-29	01-13-17	<i>Employee Incentive and Bonus Payments</i>
2018-F-6	07-03-18	<i>Employee Incentive and Bonus Payments (Follow-Up)</i>

<u>Report Number</u>	<u>Date Issued</u>	<u>Report Title</u>
Higher Education Services Corporation		
<i>(The following audits are all of the Tuition Assistance Program)</i>		
<u>2012-T-3</u>	11-04-13	Mercy College
<u>2011-T-2</u>	11-05-13	Plaza College
<u>2012-T-2</u>	11-05-13	Dowling College
<u>2013-T-1</u>	02-07-14	New York Career Institute
<u>2011-T-4</u>	05-16-14	CUNY Medgar Evers College
<u>2013-T-3</u>	05-16-14	Pratt Institute
<u>2013-T-4</u>	12-04-14	LaGuardia Community College
<u>2013-T-2</u>	12-26-14	Stony Brook University
<u>2014-T-2</u>	04-06-15	DeVry College
<u>2015-T-1</u>	08-03-15	Barnard College
<u>2015-T-2</u>	10-01-15	State Financial Aid at LIM College
<u>2014-T-1</u>	02-18-16	Metropolitan Learning Institute
<u>2015-T-3</u>	05-19-16	Wagner College
<u>2015-T-6</u>	05-19-16	Vaughn College
<u>2015-T-5</u>	06-30-16	College of Westchester
<u>2015-T-7</u>	07-25-16	Metropolitan College of New York
<u>2016-T-1</u>	01-11-17	York College
<u>2016-T-2</u>	01-27-17	Fordham University
<u>2016-T-4</u>	10-31-17	New York College of Health Professions
Homes and Community Renewal		
<u>2012-S-99</u>	06-05-14	Selected Employee Travel Expenses
<u>2013-S-32</u>	08-28-14	Low-Income Housing Trust Fund Program
<u>2013-S-31</u>	10-06-14	Affordable Housing Corporation: Affordable Home Ownership Development Program
<u>2013-S-72</u>	12-11-14	Office of Rent Administration: Administration of Tenant Complaints
<u>2014-S-21</u>	08-26-15	Oversight and Monitoring of the Public Housing Modernization Program at the New York City Housing Authority
<u>2015-S-5</u>	05-12-16	Public Housing Modernization Program: Administration of Selected Projects Outside of New York City
<u>2016-S-46</u>	08-17-17	Administration of Mitchell-Lama Waiting Lists

<i>Report Number</i>	<i>Date Issued</i>	<i>Report Title</i>
<u>2017-S-12</u>	04-10-18	<i>Division of Housing and Community Renewal: Enforcement of the Mitchell-Lama Surcharge Provisions</i>
<u>2018-F-3</u>	06-20-18	<i>Office of Rent Administration: Administration of Tenant Complaints (Follow-Up)</i>
<i>Hudson River-Black River Regulating District</i>		
<u>2013-S-55</u>	11-25-14	<i>Financial Management Practices</i>
<i>Hudson River Park Trust</i>		
<u>2013-S-56</u>	12-26-14	<i>Selected Financial Management Practices</i>
<u>2016-F-22</u>	09-15-17	<i>Selected Financial Management Practices (Follow-Up)</i>
<i>Justice Center for the Protection of People With Special Needs</i>		
<u>2015-S-61</u>	03-06-17	<i>Selected Aspects of Incident Intake and Investigation</i>
<i>Metropolitan Transportation Authority</i>		
<u>2012-S-32</u>	11-08-13	<i>Inspecting Highway Bridges and Repairing Defects</i>
<u>2011-S-46</u>	12-19-13	<i>Forensic Audit of Dual Employment Approvals and Conflicts</i>
<u>2010-S-2</u>	01-24-14	<i>Long Island Rail Road: Overtime and Other Time and Attendance Matters Found in the Use of Certain Federal Funds</i>
<u>2012-S-104</u>	01-24-14	<i>Metro-North Railroad: Overtime and Other Time and Attendance Matters Found in the Use of Certain Federal Funds</i>
<u>2011-S-49</u>	01-27-14	<i>Capital One Bank Accounts</i>
<u>2011-S-16</u>	03-03-14	<i>Selected Aspects of Bus Procurement</i>
<u>2010-S-63</u>	03-18-14	<i>Long Island Rail Road: Service Diversions for Maintenance and Capital Projects</i>
<u>2012-S-12</u>	04-24-14	<i>New York City Transit Paratransit Division: Access-A-Ride Accident Claims</i>
<u>2012-S-105</u>	06-18-14	<i>New York City Transit Authority: Procurement and Payroll-Related Matters Pertaining to the Use of Certain Federal Funds</i>
<u>2011-S-45</u>	08-04-14	<i>Time and Attendance Practices of Selected Employees</i>
<u>2013-S-33</u>	11-10-14	<i>MTA-NYC Transit Medical Assessment Centers</i>
<u>2014-F-11</u>	01-06-15	<i>Contracts for Personal and Miscellaneous Services (Follow-Up)</i>
<u>2013-S-47</u>	02-02-15	<i>Headquarters and Capital Construction: Travel and Entertainment Expenses</i>
<u>2013-S-77</u>	03-23-15	<i>Long Island Rail Road: Selected Travel Expenses</i>
<u>2013-S-79</u>	05-15-15	<i>New York City Transit, MTA Bus Company, and MTA Bridges and Tunnels: Selected Aspects of Travel Expenses</i>

<i>Report Number</i>	<i>Date Issued</i>	<i>Report Title</i>
<u>2014-S-56</u>	08-12-15	<i>New York City Transit: Train On-Time Performance</i>
<u>2014-S-6</u>	09-10-15	<i>Contract Participation of Minority- and Women-Owned Business Enterprises</i>
<u>2015-S-56</u>	09-15-15	<i>Staten Island Railway: On-Time Performance</i>
<u>2014-F-10</u>	09-16-15	<i>Subway Service Diversions for Maintenance and Capital Projects (Follow-Up)</i>
<u>2014-S-29</u>	09-22-15	<i>New York City Transit: Trash Can Free Stations Pilot Program</i>
<u>2015-F-13</u>	01-21-16	<i>Bus Driver Licensing (Follow-Up)</i>
<u>2015-F-15</u>	01-21-16	<i>Metro-North Railroad: Forensic Audit of Payments to On-Board Service Managers (Follow-Up)</i>
<u>2015-F-14</u>	03-18-16	<i>Metro-North Railroad: Forensic Audit of Select Payroll and Overtime Practices and Related Transactions (Follow-Up)</i>
<u>2014-S-23</u>	04-06-16	<i>New York City Transit: Subway Wait Assessment</i>
<u>2015-F-27</u>	05-13-16	<i>New York City Transit: Access-A-Ride Accident Claims (Follow-Up)</i>
<u>2015-S-33</u>	08-11-16	<i>New York City Transit: Practices Used by the Transit Adjudication Bureau to Collect and Account for Fines and Fees</i>
<u>2015-S-17</u>	11-03-16	<i>New York City Transit: Selected Aspects of the Paratransit Call Center Operations</i>
<u>2016-F-23</u>	02-14-17	<i>New York City Transit: Trash Can Free Stations Pilot Program (Follow-Up)</i>
<u>2016-S-11</u>	06-15-17	<i>New York City Transit: Selected Aspects of Subway Station Safety</i>
<u>2016-S-91</u>	06-15-17	<i>Staten Island Railway: Safety at Stations</i>
<u>2017-F-8</u>	09-27-17	<i>New York City Transit: Train On-Time Performance (Follow-Up)</i>
<u>2017-F-7</u>	10-06-17	<i>New York City Transit: Subway Wait Assessment (Follow-Up)</i>
<u>2016-S-64</u>	11-14-17	<i>Triborough Bridge and Tunnel Authority: Selected Aspects of Collection of Bridge and Tunnel Tolls and Fees</i>
<u>2016-S-78</u>	12-08-17	<i>Long Island Rail Road: Utilization of the Arch Street Yard and Shop Facility</i>
<u>2016-S-26</u>	03-01-18	<i>New York City Transit: Operational Training and Medical Assessments of Train Crews</i>
<u>2017-S-71</u>	03-01-18	<i>Staten Island Railway: Operational Training and Medical Assessments of Train Crews</i>
<u>2016-S-92</u>	04-12-18	<i>New York City Transit: Selected Safety and Security Equipment at Subway Stations</i>
<u>2017-S-84</u>	04-12-18	<i>Staten Island Railway: Selected Safety and Security Equipment at Train Stations</i>
<u>2017-S-70</u>	07-11-18	<i>Triborough Bridge and Tunnel Authority: Efforts to Collect Tolls and Fees Using License Plate Images and Law Firms</i>

Report Number	Date Issued	Report Title
<u>2017-S-37</u>	08-07-18	<i>Long Island Rail Road: Management of Unexpected Delays and Events During Winter 2017-18</i>
Multi-Agency		
<u>2012-S-51</u>	05-28-14	<i>Benefit Eligibility Assessment Process</i>
<u>2012-S-17</u>	12-30-14	<i>Cost Reporting of Programs Operated by Gateway-Longview, Inc.</i>
<u>2015-F-7</u>	07-07-15	<i>Quality of Internal Control Certifications</i>
<u>2014-S-31</u>	12-02-15	<i>Social Adult Day Services</i>
<u>2014-S-77</u>	06-28-16	<i>Preferred Source Contracting</i>
<u>2015-S-85</u>	08-16-16	<i>Oversight of Student Immunization in Schools</i>
<u>2016-S-1</u>	03-21-17	<i>Selected Aspects of the Pay for Success Program</i>
<u>2015-S-83</u>	05-31-17	<i>The 80/20 Housing Program</i>
<u>2016-S-37</u>	06-09-17	<i>Responsiveness to Noise Complaints Related to New York City Nightlife Establishments</i>
<u>2016-S-55</u>	06-21-17	<i>Oversight of Health and Safety Regulations at Public Pools, Beaches, and Spray Grounds</i>
<u>2016-S-49</u>	06-27-17	<i>Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency</i>
<u>2017-F-15</u>	11-09-17	<i>Preferred Source Contracting (Follow-Up)</i>
<u>2017-S-38</u>	01-24-18	<i>Compliance With the Enough is Enough Act</i>
<u>2018-F-12</u>	09-24-18	<i>Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency (Follow-Up)</i>
New York Power Authority		
<u>2013-S-23</u>	06-20-14	<i>Real Estate Portfolio</i>
<u>2015-S-20</u>	08-01-16	<i>Selected Management and Operations Practices</i>
New York Racing Association		
<u>2014-S-54</u>	10-14-15	<i>Capital Program Revenue and Expenses</i>
<u>2015-S-21</u>	06-10-16	<i>Financial Condition and Selected Expenses</i>
<u>2017-F-26</u>	01-24-18	<i>Capital Program Revenue and Expenses (Follow-Up)</i>
<u>2017-F-27</u>	01-24-18	<i>Financial Condition and Selected Expenses (Follow-Up)</i>
New York State Canal Corporation		
<u>2014-S-45</u>	05-26-15	<i>Infrastructure Inspection and Maintenance</i>
<u>2016-F-20</u>	01-12-17	<i>Infrastructure Inspection and Maintenance (Follow-Up)</i>

Report Number	Date Issued	Report Title
New York State Energy Research and Development Authority		
2012-S-159	10-17-13	<i>Compliance With Executive Order 111: Agency Energy Efficiency Goals and Practices</i>
2012-S-157	09-30-14	<i>Selected Aspects of Discretionary Spending</i>
2013-S-45	12-22-14	<i>Contract Award and Performance</i>
2015-S-35	08-05-15	<i>Accounts Receivable Collection and Reporting</i>
2015-S-91	09-02-16	<i>NY-Sun Incentive Program</i>
2018-F-7	06-20-18	<i>NY-Sun Incentive Program (Follow-Up)</i>
New York State Thruway Authority		
2014-F-9	06-25-14	<i>Inspecting Highway Bridges and Repairing Defects (Follow-Up)</i>
2013-S-9	07-11-14	<i>Mission Statement and Performance Measures</i>
2014-F-8	08-14-14	<i>Travel Plaza Revenues and Capital Improvements (Follow-Up)</i>
2012-S-156	09-29-14	<i>Selected Aspects of Discretionary Spending</i>
2014-S-76	06-30-16	<i>Contract Participation of Disadvantaged Business Enterprises and Minority- and Women-Owned Business Enterprises</i>
2015-S-59	11-17-16	<i>Effectiveness of Cost Containment Initiatives</i>
2017-S-11	09-19-17	<i>Compliance With Payment Card Industry Standards</i>
New York Wine and Grape Foundation		
2015-S-102	06-16-16	<i>Use of State Appropriations</i>
Niagara Frontier Transportation Authority		
2012-S-36	03-27-14	<i>Real Estate Portfolio</i>
2012-S-151	09-30-14	<i>Selected Aspects of Discretionary Spending</i>
2015-S-37	04-01-16	<i>Capital Planning</i>
2018-F-16	09-04-18	<i>Capital Planning (Follow-Up)</i>
Office for People With Developmental Disabilities		
2013-S-20	11-21-13	<i>Fire Prevention, Safety and Control</i>
2011-S-22	12-19-13	<i>Dual Employment</i>
2013-S-60	12-09-16	<i>The Association of Neurologically Impaired Brain Injured Children, Inc.: Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i>
2016-S-2	12-14-17	<i>Lifespire, Inc.: Compliance With the Consolidated Fiscal Reporting and Claiming Manual</i>

Report Number	Date Issued	Report Title
<u>2017-S-29</u>	09-05-18	<i>Oversight of Young Adult Institute, Inc.'s Family Support Services Contracts</i>
Office of Addiction Services and Supports (formerly Office of Alcoholism and Substance Abuse Services)		
<u>2013-S-40</u>	11-21-13	<i>Fire Prevention, Safety and Control</i>
<u>2011-S-38</u>	02-28-14	<i>Samaritan Village, Inc.: Chemical Dependency Services Program</i>
<u>2015-S-24</u>	06-08-16	<i>Contracted Programs With Puerto Rican Organization to Motivate, Enlighten and Serve Addicts, Inc.</i>
<u>2015-S-84</u>	06-08-16	<i>Drug and Alcohol Treatment Program: Provider Claiming of Depreciation Expenses</i>
<u>2018-F-11</u>	09-05-18	<i>Drug and Alcohol Treatment Program: Provider Claiming of Depreciation Expenses (Follow-Up)</i>
Office of Children and Family Services		
<u>2011-S-48</u>	12-19-13	<i>Dual Employment</i>
<u>2013-F-28</u>	01-16-14	<i>Youth Facility Chargeback Rates to Localities (Follow-Up)</i>
<u>2013-S-52</u>	04-15-14	<i>Controls Over Cash Advance Accounts</i>
<u>2013-S-66</u>	08-14-14	<i>Child Care Licensing and Inspection</i>
<u>2014-F-18</u>	01-08-15	<i>Management of Energy Consumption (Follow-Up)</i>
<u>2015-S-79</u>	07-21-17	<i>Oversight of Critical Foster Care Program Requirements</i>
<u>2016-S-39</u>	02-13-18	<i>Financial Oversight of the Advantage After School Program</i>
<u>2017-S-16</u>	04-24-18	<i>Oversight of Residential Domestic Violence Programs</i>
Office of Court Administration		
<u>2013-S-2</u>	12-12-13	<i>Reporting on Foreclosure of Real Property Funds - Kings County</i>
<u>2012-S-79</u>	12-19-13	<i>Dual Employment</i>
<u>2015-F-18</u>	12-31-15	<i>Reporting on Foreclosure of Real Property Funds - Kings County (Follow-Up)</i>
Office of General Services		
<u>2013-F-25</u>	11-21-13	<i>State Agency Small-Dollar Purchases (Follow-Up)</i>
<u>2013-S-68</u>	09-09-14	<i>Restacking Occupancy Initiative</i>
<u>2014-S-30</u>	02-17-16	<i>Passenger Vehicle Fleet Management</i>
<u>2015-S-81</u>	09-07-16	<i>Service-Disabled Veteran-Owned Business Program Implementation</i>
<u>2016-S-16</u>	12-16-16	<i>Business Services Center Shared Services</i>
<u>2017-S-18</u>	09-18-17	<i>Food Metrics Implementation</i>
<u>2017-F-28</u>	04-16-18	<i>Service-Disabled Veteran-Owned Business Program Implementation (Follow-Up)</i>

Report Number	Date Issued	Report Title
Office of Information Technology Services		
2013-F-24	05-16-14	<i>Procurement and Contracting Practices (Follow-Up)</i>
2013-S-58	09-09-14	<i>Security and Effectiveness of the Department of Motor Vehicles' Licensing and Registration Systems</i>
2014-S-9	02-24-15	<i>Security and Effectiveness of the Department of Labor's Unemployment Insurance System</i>
2014-S-24	02-24-15	<i>Security and Effectiveness of the Division of Criminal Justice Services' Core Systems</i>
2015-S-2	08-24-16	<i>Effectiveness of the Information Technology Transformation</i>
2016-F-15	12-14-16	<i>Security and Effectiveness of Department of Motor Vehicles' Licensing and Registration Systems (Follow-Up)</i>
2016-F-28	04-07-17	<i>Security and Effectiveness of Division of Criminal Justice Services' Core Systems (Follow-Up)</i>
2016-S-97	12-06-17	<i>Disaster Recovery Planning</i>
2017-F-19	12-13-17	<i>Effectiveness of the Information Technology Transformation (Follow-Up)</i>
Office of the Medicaid Inspector General		
2013-S-29	07-11-14	<i>Accuracy of Reported Cost Savings</i>
Office of Mental Health		
2011-S-47	12-19-13	<i>Dual Employment</i>
2013-F-22	03-21-14	<i>New York Psychiatric Institute: Control Over State Resources (Follow-Up)</i>
2012-S-37	05-05-14	<i>Sky Light Center Inc.: Supported Housing Program</i>
2013-S-62	10-28-14	<i>Contract With Shorefront Mental Health Board - Compliance With Prevailing Wage Law</i>
2014-S-25	05-06-15	<i>Assertive Community Treatment Program</i>
2015-S-39	12-30-16	<i>Administration of Contract C007373 With the Institute for Community Living</i>
2015-S-42	12-30-16	<i>Oversight of the Supported Housing Program: DePaul Group, Inc. and Affiliates</i>
2015-S-88	12-30-16	<i>Administration of the Contract With the Postgraduate Center for Mental Health</i>
2016-F-14	01-11-17	<i>Assertive Community Treatment Program (Follow-Up)</i>

Report Number	Date Issued	Report Title
<u>2016-S-5</u>	05-04-17	<i>Oversight of the Supported Housing Program: Rehabilitation Support Services, Inc.</i>
Office of the Nassau County Public Administrator		
<u>2013-S-37</u>	04-28-15	<i>Selected Financial Management and Administrative Practices</i>
Office of Parks, Recreation and Historic Preservation		
<u>2013-S-22</u>	11-24-14	<i>Riverbank State Park: Administration of the Concession Contract With Riverbank Restaurant Group</i>
<u>2014-S-22</u>	12-22-14	<i>Controls Over Cash Advance Accounts</i>
<u>2014-F-16</u>	01-06-15	<i>Safety of Infrastructure (Follow-Up)</i>
<u>2013-S-83</u>	01-20-15	<i>Administration of Concession Services at Riverbank State Park: Tri-State Snacks & Concessions</i>
<u>2016-F-3</u>	06-03-16	<i>Controls Over Cash Advance Accounts (Follow-Up)</i>
Office of Temporary and Disability Assistance		
<u>2015-S-4</u>	08-04-15	<i>Internal Control System Components</i>
<u>2015-S-23</u>	02-12-16	<i>Oversight of Homeless Shelters</i>
<u>2015-S-58</u>	03-29-16	<i>Wage Subsidy and Transitional Employment Programs</i>
<u>2015-F-28</u>	06-16-16	<i>Benefit Eligibility Assessment Process</i>
<u>2016-S-27</u>	07-18-16	<i>National Directory of New Hires Data Security</i>
<u>2017-F-1</u>	03-09-17	<i>Wage Subsidy and Transitional Employment Programs (Follow-Up)</i>
<u>2016-F-31</u>	06-27-17	<i>Oversight of Homeless Shelters (Follow-Up)</i>
<u>2016-S-52</u>	07-10-17	<i>Use of Electronic Benefit Cards at Prohibited Locations</i>
<u>2017-S-17</u>	02-09-18	<i>Oversight of Undistributed Child Support Funds</i>
<u>2018-F-15</u>	09-05-18	<i>Use of Electronic Benefit Cards at Prohibited Locations (Follow-Up)</i>
<u>2018-F-12</u>	09-24-18	<i>Oversight of Hotels and Motels Used for Homeless and Mixed-Use Temporary Residency (Follow-Up)</i>
Office of Victim Services		
<u>2017-S-72</u>	09-04-18	<i>Controls Over Selected Expenditures</i>
Ogdensburg Bridge and Port Authority		
<u>2015-S-70</u>	04-08-16	<i>Capital Planning and Maintenance</i>

Report Number	Date Issued	Report Title
Olympic Regional Development Authority		
2013-S-18	07-09-14	<i>Selected Financial Management Practices</i>
Port Authority of New York and New Jersey		
2013-F-18	01-07-14	<i>Contracts for Personal and Miscellaneous Services (Follow-Up)</i>
2012-S-34	05-19-14	<i>Inspecting Highway Bridges and Repairing Defects</i>
2014-F-2	11-03-14	<i>Vehicle and Heavy Equipment Purchase Program (Follow-Up)</i>
2014-F-3	12-19-14	<i>Management and Control of Employee Overtime Costs (Follow-Up)</i>
2015-F-19	06-30-16	<i>Inspecting Highway Bridges and Repairing Defects (Follow-Up)</i>
2014-S-28	04-19-17	<i>New York City Airport Lease</i>
2015-S-73	07-28-17	<i>Real Property Dispositions</i>
Public Service Commission		
2015-S-31	03-08-16	<i>Pipeline Safety Oversight</i>
2015-S-82	02-01-17	<i>Oversight of Complaint Activity</i>
2017-F-20	12-27-17	<i>Pipeline Safety Oversight (Follow-Up)</i>
Rochester-Genesee Regional Transportation Authority		
2012-S-152	09-30-14	<i>Selected Aspects of Discretionary Spending</i>
2014-S-2	02-27-15	<i>Performance Incentive Program</i>
2014-S-20	02-27-15	<i>Fuel Purchases</i>
Roosevelt Island Operating Corporation		
2013-S-11	09-30-14	<i>Selected Aspects of Discretionary Spending</i>
Roswell Park Cancer Institute		
2014-S-67	07-06-15	<i>Security Over Electronic Protected Health Information</i>
2016-F-19	10-07-16	<i>Security Over Electronic Protected Health Information (Follow-Up)</i>
Special Reports		
2013-D-1	12-19-13	<i>Managing Dual Employment: Agencies Can Strengthen Oversight of Employee Time and Attendance</i>
2014-D-1	12-11-14	<i>Preserving and Expanding Affordable Housing Opportunities</i>
2015-D-1	04-20-15	<i>Ensuring Integrity in New York State Medicaid</i>
2016-D-3	06-23-16	<i>Homeless Shelters and Homelessness in New York State: An Overview, Exclusive of New York City</i>

Report Number	Date Issued	Report Title
2016-D-1	05-09-18	<i>Preventing Inappropriate and Excessive Costs in the New York State Health Insurance Program: A Summary of Audits Identifying Out-of-Network Providers Engaged in Routine Waiving</i>
State Board of Elections		
2013-S-36	03-30-15	<i>Localities' Procurements of Paper Ballots</i>
State Commission of Correction		
2017-S-2	01-19-18	<i>Facility Oversight and Timeliness of Response to Complaints and Inmate Grievances</i>
State Education Department		
2012-S-97	11-11-13	<i>Selected Employee Travel Expenses</i>
2012-S-19	02-25-14	<i>All Services for Kids, Inc.: Compliance With the Reimbursable Cost Manual</i>
2012-S-21	04-02-14	<i>TheraCare Preschool Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
2012-S-68	05-19-14	<i>LaSalle School: Compliance With the Reimbursable Cost Manual</i>
2012-S-20	05-27-14	<i>Churchill School and Center: Compliance With the Reimbursable Cost Manual</i>
2012-S-65	06-26-14	<i>Bilinguals Inc.: Compliance With the Reimbursable Cost Manual</i>
2014-S-17	07-24-14	<i>Audit of the Tuition Reimbursement Account for the Three Fiscal Years Ended March 31, 2013</i>
2014-S-11	09-08-14	<i>Controls Over Cash Advance Accounts</i>
2011-S-21	12-29-14	<i>Children's Center for Early Learning: Compliance With the Reimbursable Cost Manual</i>
2012-S-164	12-29-14	<i>Metro Therapy, Inc.: Compliance With the Reimbursable Cost Manual</i>
2014-S-3	12-29-14	<i>Dynamic Center Inc.: Compliance With the Reimbursable Cost Manual</i>
2014-S-32	12-29-14	<i>Circle of Friends: Compliance With the Reimbursable Cost Manual</i>
2014-S-34	12-29-14	<i>Bright Start Pediatric Services, LLC: Compliance With the Reimbursable Cost Manual</i>
2014-S-35	12-29-14	<i>Early Childhood Education Center: Compliance With the Reimbursable Cost Manual</i>
2014-S-36	12-29-14	<i>Aspire of Western New York: Compliance With the Reimbursable Cost Manual</i>
2014-S-1	12-31-14	<i>Functional MDS: Compliance With the Reimbursable Cost Manual</i>

<u>Report Number</u>	<u>Date Issued</u>	<u>Report Title</u>
<u>2014-S-39</u>	12-31-14	<i>Institutes of Applied Human Dynamics: Compliance With the Reimbursable Cost Manual</i>
<u>2013-S-71</u>	01-13-15	<i>Compliance With the Safe Schools Against Violence in Education Act</i>
<u>2014-S-38</u>	04-02-15	<i>Whitestone School for Child Development: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-48</u>	05-15-15	<i>Selected Aspects of the Migrant Education Program</i>
<u>2013-S-48</u>	06-02-15	<i>Whispering Pines Preschool, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-37</u>	07-17-15	<i>Milestone School for Child Development: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-49</u>	07-22-15	<i>Summit Educational Resources: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-61</u>	07-22-15	<i>Clinical Associates of the Finger Lakes: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-74</u>	07-22-15	<i>Hear 2 Learn PLLC: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-66</u>	09-02-15	<i>Astor Services for Children & Families: Compliance With the Reimbursable Cost Manual</i>
<u>2012-S-64</u>	09-10-15	<i>Sunshine Developmental School: Compliance With the Reimbursable Cost Manual</i>
<u>2012-S-67</u>	09-11-15	<i>The Child School: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-60</u>	11-05-15	<i>Unity House of Troy: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-71</u>	11-05-15	<i>Upstate Cerebral Palsy: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-10</u>	11-05-15	<i>Finger Lakes United Cerebral Palsy: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-75</u>	12-03-15	<i>United Cerebral Palsy Association of the Rochester Area, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-64</u>	12-11-15	<i>Starting Point Services for Children: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-25</u>	12-28-15	<i>Rivendell School: Compliance With the Reimbursable Cost Manual</i>
<u>2014-S-80</u>	12-29-15	<i>Inspire (Orange County Cerebral Palsy Association): Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-48</u>	12-29-15	<i>Newmeadow, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-69</u>	12-29-15	<i>Story Place Preschool, Inc.: Compliance With the Reimbursable Cost Manual</i>

Report Number	Date Issued	Report Title
2014-S-72	12-30-15	<i>Words 'N Motion Special Education Programs: Compliance With the Reimbursable Cost Manual</i>
2014-S-73	12-30-15	<i>Kids-Centric, Inc.: Compliance With the Reimbursable Cost Manual</i>
2015-S-44	12-30-15	<i>United Community Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
2014-S-40	12-31-15	<i>Mid Island Therapy Associates, LLC: Compliance With the Reimbursable Cost Manual</i>
2014-S-63	12-31-15	<i>Kew Gardens SEP, Inc.: Compliance With the Reimbursable Cost Manual</i>
2015-S-13	12-31-15	<i>Just Kids Early Childhood Learning Center: Compliance With the Reimbursable Cost Manual</i>
2015-S-19	12-31-15	<i>Yeled v'Yalda Early Childhood Center: Compliance With the Reimbursable Cost Manual</i>
2015-S-45	03-17-16	<i>The Arc of Orange County: Compliance With the Reimbursable Cost Manual</i>
2015-S-40	05-13-16	<i>Center for Disability Services: Compliance With the Reimbursable Cost Manual</i>
2015-S-87	05-13-16	<i>Crossroads Center for Children: Compliance With the Reimbursable Cost Manual</i>
2015-S-90	05-13-16	<i>Helping Hands School: Compliance With the Reimbursable Cost Manual</i>
2015-S-89	06-03-16	<i>League for the Handicapped: Compliance With the Reimbursable Cost Manual</i>
2016-F-2	06-03-16	<i>Compliance With the Safe Schools Against Violence in Education Act (Follow-Up)</i>
2015-S-96	07-25-16	<i>Early Education Center: Compliance With the Reimbursable Cost Manual</i>
2015-S-97	07-25-16	<i>The Alcott School: Compliance With the Reimbursable Cost Manual</i>
2015-S-86	08-24-16	<i>Oversight of School Fire Safety Compliance</i>
2015-S-60	09-02-16	<i>The ARC of Ulster-Greene: Compliance With the Reimbursable Cost Manual</i>
2015-S-63	09-15-16	<i>Kidz Therapy Services, PLLC: Compliance With the Reimbursable Cost Manual</i>
2016-F-9	09-23-16	<i>Selected Aspects of the Migrant Education Program (Follow-Up)</i>
2015-S-49	10-07-16	<i>Jawonio, Inc.: Compliance With the Reimbursable Cost Manual</i>
2015-S-57	10-07-16	<i>Baker Victory Services: Compliance With the Reimbursable Cost Manual</i>
2015-S-27	10-12-16	<i>Easter Seals New York: Compliance With the Reimbursable Cost Manual</i>
2014-S-79	10-26-16	<i>Gingerbread Learning Center, Inc.: Compliance With the Reimbursable Cost Manual</i>
2016-S-23	10-26-16	<i>Bornhava: Compliance With the Reimbursable Cost Manual</i>

Report Number	Date Issued	Report Title
<u>2015-S-100</u>	11-17-16	<i>Susan E. Wagner Preschool: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-15</u>	11-17-16	<i>Rochester Childfirst Network: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-22</u>	11-17-16	<i>The Child Development Council, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-62</u>	11-22-16	<i>Aim High Children's Services: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-67</u>	11-22-16	<i>Hebrew Institute for the Deaf and Exceptional Children: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-36</u>	12-15-16	<i>HTA of New York, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-10</u>	12-20-16	<i>Universal Pre-Kindergarten Program: Monitoring of Health and Safety Requirements</i>
<u>2015-S-98</u>	12-27-16	<i>Fred S. Keller School: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-47</u>	12-29-16	<i>Benchmark Family Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-101</u>	12-30-16	<i>New York Center for Child Development, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-21</u>	12-30-16	<i>JCC of Mid-Westchester: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-33</u>	12-30-16	<i>Westchester Community Opportunity Program, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-48</u>	12-30-16	<i>Jowonio School: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-25</u>	01-03-17	<i>Books and Rattles, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-58</u>	03-21-17	<i>Ganrormic, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2015-S-43</u>	03-29-17	<i>New York League for Early Learning, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-53</u>	04-12-17	<i>North Country Kids, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-76</u>	04-12-17	<i>ACDS, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-81</u>	04-12-17	<i>Spotted Zebra Learning Center, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-62</u>	05-24-17	<i>Elmcrest Children's Center, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-77</u>	05-31-17	<i>Variety Child Learning Center: Compliance With the Reimbursable Cost Manual</i>

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<u>2016-S-44</u>	07-18-17	<i>Therapy and Learning Center, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-4</u>	07-18-17	<i>Hagedorn Little Village School: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-69</u>	07-19-17	<i>Security Over Critical Information Systems</i>
<u>2016-S-3</u>	07-21-17	<i>East River Child Development Center: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-88</u>	08-02-17	<i>Adirondack Helping Hands, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-86</u>	09-13-17	<i>Lois Bronz Children's Center, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-83</u>	09-29-17	<i>Oversight of Nurse Licensing</i>
<u>2016-S-75</u>	10-04-17	<i>Brookville Center for Children's Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-1</u>	10-06-17	<i>Building Blocks Developmental Preschool, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-3</u>	10-06-17	<i>Hawthorne Foundation, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-13</u>	10-06-17	<i>The Child Study Center of New York: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-95</u>	10-12-17	<i>Lifeline Center for Child Development, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-28</u>	10-13-17	<i>Implementation of the Dignity for All Students Act</i>
<u>2016-S-45</u>	10-24-17	<i>HeartShare Human Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-42</u>	11-28-17	<i>Advanced Therapeutic Concepts, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-F-22</u>	11-28-17	<i>Oversight of School Fire Safety Compliance (Follow-Up)</i>
<u>2017-S-20</u>	12-08-17	<i>The New Interdisciplinary School: Compliance With the Reimbursable Cost Manual</i>
<u>2016-S-74</u>	12-20-17	<i>Birch Family Services, Inc.: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-7</u>	12-29-17	<i>Kennedy Child Study Center: Compliance With the Reimbursable Cost Manual</i>
<u>2017-F-30</u>	03-05-18	<i>Universal Pre-Kindergarten Program: Monitoring of Health and Safety Requirements (Follow-Up)</i>

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<u>2017-S-31</u>	04-05-18	<i>Interdisciplinary Center for Child Development: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-44</u>	04-05-18	<i>Alternatives For Children: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-59</u>	04-16-18	<i>School for Language and Communication Development: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-22</u>	06-06-18	<i>Infant and Child Learning Center - The Research Foundation for the State University of New York: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-79</u>	07-03-18	<i>The Network for Children's Speech, Occupational & Physical Therapy, LLC: Compliance With the Reimbursable Cost Manual</i>
<u>2017-S-52</u>	09-18-18	<i>Oversight of Chronic Absenteeism</i>
<u>2017-S-87</u>	09-24-18	<i>Program For Little Learners: Compliance With the Reimbursable Cost Manual</i>
State Liquor Authority		
<u>2016-S-32</u>	06-21-17	<i>Statewide Compliance With Administrative Requirements for Retail Liquor License Approvals, Renewals, and Enforcement Actions</i>
State University of New York		
<u>2012-S-137</u>	11-01-13	<i>SUNY Farmingdale State College: Selected Employee Travel Expenses</i>
<u>2012-S-161</u>	01-07-14	<i>The Research Foundation for the State University of New York: Allocation and Budgetary Controls Over Unrestricted Funds</i>
<u>2012-S-74</u>	05-07-14	<i>SUNY at Albany: Selected Employee Travel Expenses</i>
<u>2013-S-70</u>	08-22-14	<i>Compliance With the Clery Act</i>
<u>2012-S-38</u>	09-16-14	<i>Stony Brook University Hospital: Health Information Management Department - Selected Procurement and Human Resources Practices</i>
<u>2013-S-14</u>	09-19-14	<i>State University Construction Fund: Selected Aspects of Discretionary Spending</i>
<u>2014-S-19</u>	07-06-15	<i>Selected Procurement and Contracting Practices</i>
<u>2015-S-65</u>	06-08-16	<i>Compliance With Payment Card Industry Standards</i>
<u>2016-F-4</u>	09-02-16	<i>Compliance With the Clery Act (Follow-Up)</i>
<u>2016-S-50</u>	02-17-17	<i>Upstate Medical University's Billing Practices</i>
<u>2017-F-24</u>	12-27-17	<i>Compliance With Payment Card Industry Standards (Follow-Up)</i>
<u>2016-S-93</u>	02-26-18	<i>Oversight of Campus Foundations</i>
Westchester County Health Care Corporation		
<u>2015-S-77</u>	09-12-16	<i>Supplemental Payments to Executive Employees</i>

<i>Report Number</i>	<i>Date Issued</i>	<i>Report Title</i>
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<u>2015-S-78</u>	11-04-16	<i>Contract Participation of Minority- and Women-Owned Business Enterprises</i>
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Workers' Compensation Board

<u>2014-S-12</u>	06-25-14	<i>Controls Over Cash Advance Accounts</i>
<u>2014-S-43</u>	04-15-15	<i>Assessment of Costs to Administer the Workers' Compensation Program for the Two Fiscal Years Ended March 31, 2013</i>
<u>2015-S-46</u>	10-01-15	<i>Internal Control System Components</i>
<u>2015-S-12</u>	10-26-16	<i>Assessment of Costs to Administer the Workers' Compensation Program for the Fiscal Year Ended March 31, 2014</i>
<u>2017-S-64</u>	08-21-18	<i>Assessment of Costs to Administer the Workers' Compensation Program for the Three Fiscal Years Ended March 31, 2017</i>

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