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Supporting children where they live and learn since 1984

September 18, 2012

Mr. Brian Mason
Office of the State Comptroller
Division of State Government Accountability
110 State Street – 11th Floor
Albany, NY 12236

Dear Mr. Mason:

The following is Capital District Beginnings response to the Audit Report (2011-S-1): Compliance with the Reimbursable Cost Manual, Capital District Beginnings, Inc. and the State Education Department.

Recommendation 1:

We have implemented policies and procedures to ensure compliance with the current Reimbursable Cost Manual's requirements for eligibility and documentation of reporting program costs. We will work more closely with RSU to take advantage of SED's availability to help us better understand and implement the standards of reimbursement as presented in the Reimbursable Cost Manual.

Recommendation 2:

We have hired a new Controller who has a better understanding of the definition of an LTAL as provided by the Reimbursable Cost Manual so that all LTAL relationships are disclosed.
Based on recent guidance from SED we have now submitted for an amendment to our current approval letter.

If you have any questions regarding this response, please contact Paul Bashant or Lara Horton, Directors of Capital District Beginnings.

Sincerely,

Capital District Beginnings

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