



STATE OF NEW YORK
DEPARTMENT OF STATE

ANDREW M. CUOMO
GOVERNOR

CESAR A. PERALES
SECRETARY OF STATE

November 26, 2012

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

RE: Report 2012-S-50

Dear Mr. Buyce:

This is in response to the Office of the State Comptroller's report (2012-S-50) as required by Section 170 of the Executive law. The audit examined the Department of State's (Department) Internal Control Certification process. Specifically, the audit's focus was on whether the certification was submitted on time, properly answered all the questions with the appropriate level of detail, and maintained documentation that supports the answers given.

We are pleased you found the Department's submission timely and that it "exhibited the necessary quality." We continually work to improve our processes and welcome your recommendations toward that effort.

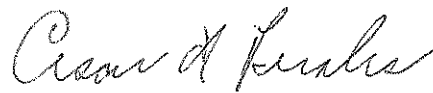
Our comments and responses to the recommendation made in your report follow below:

Recommendation #1

Establish on-going internal control training that encompasses all staff.

Agree. We have been aware of this issue and have pursued training opportunities through the Statewide Learning Management System (SLMS). However, there have been difficulties with implementing the training and we have been communicating with SLMS to remedy.

Sincerely,



Cesar A. Perales
Secretary of State

cc: Governor – Andrew M. Cuomo
State Comptroller – Thomas P. DiNapoli
President of the Senate – Lt. Governor Robert J. Duffy
Temporary President of the Senate – Dean G. Skelos
Minority Leader of the Senate – John L. Sampson
Speaker of the Assembly – Sheldon Silver
Assembly Majority Leader – Ron Canestrari
Assembly Minority Leader – Brian M. Kolb
Chair, Senate Finance Committee – John A. DeFrancisco
Chair, Assembly Ways and Means Committee – Herman D. Farrell, Jr.
Ranking Minority Member, Senate Finance Committee – Liz Krueger
Ranking Minority Member, Assembly Ways and Means Committee – Robert C. Oaks