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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

November 8, 2006

Antonia C. Novello, M.D., M.P.H., Dr. P.H.
Commissioner
Department of Health
Corning Tower
Empire State Plaza
Albany, NY 12237

Re: Report 2006-F-29

Dear Dr. Novello:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the Department of Health (Department) to implement the recommendations contained in our confidential audit report, *Controls Over Documents Used To Establish Identity* (Report 2004-S-1).

Background, Scope and Objective

The Department of Health is responsible for the registration of all births and deaths that occur in New York State outside of New York City. Authorized agents, such as physicians, hospital staff, and funeral directors, prepare and file birth and death certificate forms with one of approximately 1,500 local registrars located in cities, towns, and incorporated villages throughout the State that are designated as registration districts. These agents, in turn, forward certificate data to the Department.

Our initial audit report, which was issued on June 6, 2005, examined the Department's controls over birth and death records. The objective of our follow-up, which was conducted in accordance with generally accepted government auditing standards, was to assess the extent of implementation as of September 18, 2006, of the recommendations contained in our confidential report. Due to the sensitivity of the information and the potential risk associated with the release of such information, the details of the recommendations and their implementation status are not included in this report. However, we provided the detailed results of our follow up work to Department officials.

Summary Conclusions and Status of Audit Recommendations

Overall, we found that Department officials have implemented some of the recommendations contained in our initial confidential report, however, additional improvements are still needed.

Major contributors to this report were Ed Durocher and Nicholas Angel.

We wish to thank the management and staff of the Department for the courtesies and cooperation extended to our auditors during this follow up work.

Very truly yours,

Albert Kee
Audit Manager

cc: Lisa Ng, Division of the Budget
Tom Howe, Department of Health