



OSC Directed to Audit Every Pre-School Special Education Program in New York State

A law was enacted in 2013 directing the New York State Office of the State Comptroller (OSC) to audit the expenses of every program provider of special education services for preschool children with disabilities in the State. The OSC audit plan includes review of all relevant financial documents and records to assure compliance with the Reimbursable Cost Manual. The Comptroller is also directed to refer any findings of fraud, abuse or other conduct constituting a crime to the appropriate agency, including the district attorney.

Are you prepared?

Greenberg Traurig's Government Law & Policy Practice is experienced in assisting both school-age and pre-school special education programs in preparing for and navigating through the OSC audit process. We assess, advise and, when audited, defend program activities around:

- > Related party transactions
- > Cost allocations
- > Executive salaries
- > Staff bonuses
- > Vehicle expenses
- > Competitive bidding requirements
- > Proper staff credentials

> Governing board oversight

We can assist your program in identifying potential weaknesses in internal protocols that can be strengthened in advance of an audit.

We can also apply our broad experience in responding to OSC audits of your colleague’s programs to assist you upon audit.

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