



Department of Health

ANDREW M. CUOMO
Governor

HOWARD A. ZUCKER, M.D., J.D.
Commissioner

LISA J. PINO, M.A., J.D.
Executive Deputy Commissioner

May 12, 2021

Sent Via Email

Lisa Newcomb
Executive Director
Empire State Association of Assisted Living (ESAAL)
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Diane Darbyshire, LCSW
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Kimberly LaViolette, RN
Executive Director
New York State Center for Assisted Living
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Dear Ms. Newcomb, Ms. Darbyshire, and Ms. LaViolette:

I am writing in response to your letter dated April 20, 2021 requesting a delay in the requirement of the Certified Public Accountant Certification statement.

With the exception of adult homes with fewer than ten residents, New York State regulations at Title 18 of New York Code of Rules and Regulations at Sections 487.10(e) and 488.10(e) require the submission of annual financial reports on a Department of Health ("Department") approved form and the attestation of a Certified Public Accountant. The due Annual Financial Report is required to be submitted in the Department-approved format developed via a 2019 stakeholder workgroup. Accordingly, no waiver of the requirements listed in Dear Administrator Letter #20-20 will be permitted.

If you have any questions, please email acffinrpt@health.ny.gov. Thank you for writing.

Sincerely,

Heidi L. Hayes, Acting Director
Division of Adult Care Facility
and Assisted Living Surveillance

cc: J. Treacy
M. Hennessey
V. Deetz
N. Nowakowski
J. Donovan
L. Ravichandran