









# THE UNIVERSITY OF THE STATE OF NEW YORK OFFICE OF THE STATE COMPTROLLER STATE REPORT ON THE STATE OF NEW YORK FOR THE YEAR 2010

The State Comptroller has the honor to acknowledge the receipt of your letter of the 12th day of December, 2010, in which you requested that the State Comptroller conduct an audit of the State's financial records for the year 2010. The State Comptroller is pleased to inform you that the audit has been completed and the results are set forth in this report.

The State Comptroller, in accordance with the provisions of the State Finance Law, has conducted an audit of the State's financial records for the year 2010. The audit was conducted in accordance with the standards of the American Institute of Certified Public Accountants (AICPA) and the standards of the International Standards on Auditing (ISA).

The State Comptroller has found that the State's financial records for the year 2010 are in accordance with the provisions of the State Finance Law and the standards of the AICPA and the ISA. The State Comptroller has also found that the State's financial records are in accordance with the standards of the International Standards on Auditing (ISA).

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