



STATE OF NEW YORK  
**Authorities Budget Office**

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November 23, 2015

Mr. Victor Politi, MD, FACP, FACEP  
Chief Executive Officer  
Nassau Health Care Corporation  
2201 Hempstead Turnpike  
East Meadow, New York 11554

Dear Mr. Politi:

The Authorities Budget Office (ABO) is authorized to assist public authorities improve management practices and the procedures by which their activities and financial practices are disclosed to the public. Pursuant to Section 2800 of Public Authorities Law, state and local authorities are to make documents pertaining to their mission, current activities, annual financial reports, budgets and independent audit reports accessible to the public on the authority's official or shared web site. To assist state and local authorities meet their disclosure and reporting obligations, the ABO has issued Policy Guidance No. 10-03: "Posting and Maintaining Reports on Public Authority Web Sites." This guidance provides a checklist of policies, reports and other information that the Authority should maintain online in accordance with the Public Authorities Reform Act of 2009 (Act).

On November 16, 2015 we reviewed the Nassau Health Care Corporation's (Corporation) web site. Our review was limited to verifying that the required information is being posted on the Authority's web site. It did not address the substance of these documents. Our review focused on data for the fiscal year ended December 31, 2014. We found that the Authority needs to make additional required information available on its web site. Please review the attached findings and take the appropriate action so that all information required under Section 2800 of Public Authorities Law is available online and easily accessible to the public. Please provide us with a written confirmation that you have fully addressed these concerns by December 23, 2015. You may view Policy Guidance No. 10-03 at [www.abo.ny.gov](http://www.abo.ny.gov). Please contact us if you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Farrar', written over a horizontal line.

Michael Farrar  
Acting Director

Enclosure

cc: Michael B. Mirotznik, Chair, Nassau Health Care Corporation

## Review of Nassau Health Care Corporation's Web Site

Information To Be Posted on Public Authority's Web Site	Posted on Web site (Yes/No)
Authority Mission Statement	Yes
Authority Enabling Statute	No
Authority By-laws	Yes
Authority Code of Ethics	Yes
Authority Organization Chart – posting, at a minimum, the Authority's executive structure and major organizational units.	Yes
Report on Operations and Accomplishments - Description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs	No, the Report on Operations and Accomplishments is for the fiscal year ended December 31, 2013.
Subsidiaries, Affiliates, and Major Authority Units and required subsidiary reports per statute	No
List of Authority Board Members, including appointing entity, appointment dates, term and professional experience, background and qualifications of each member and officer	Yes, but background information is only posted for the Chairman.
Executive Management Team (making more than \$100,000 in annual salary) - including professional background, experience and qualifications	Yes
Authority Performance Measures	Yes
Authority Performance Measures Report	Yes
Authority Schedule of Debt	No
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks	No
Board meeting agendas and meeting minutes	No, the last board meeting agenda is for July 2015 and the last meeting minutes are for December 2014.
Board meeting webcasts	Yes, there is a link to broadcast meetings live but archived webcasts are not posted.
Schedule and notices of all board meetings	Yes
List of Committees and Committee Members	Yes
Committee meeting notices and agendas	Yes, but committee meeting agendas are not posted.
Committee meeting minutes and webcasts	No, the last committee meeting minutes are for November 2014.
Annual Budget Report and details of 4-year financial plan	Yes
Annual Independent Certified Financial Audit	Yes
Independent Auditor's Report on Internal Controls over Financial Reporting	Yes
Independent audit management letter	Yes
List of Real Property owned by the Authority	Yes
Property Acquisition and Disposition Policies	No

Personal and Real Property Transactions	No, if no transactions occurred, this should be stated.
Policies for the procurement of all goods and services	Yes
Annual Procurement Report - post the reports generated from the PARIS Procurement Report, and include name of the Authority's Procurement Officer	No
Investment Policies	No
Annual Investment Report, including the investment audit results and management letter, record of investment income of the authority and a list of fees paid for investment services	No
Fee Schedules (if applicable) - list of any service or administrative fees charged	N/A
Current Year Official Statements (for those authorities issuing debt)	Yes

\*Review conducted by the Authorities Budget Office on November 16, 2015