



STATE OF NEW YORK
Authorities Budget Office

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November 28, 2012

Mr. Alexander Roth
Executive Director
Natural Heritage Trust
Agency Building # 1
Empire State Plaza
Albany, New York 12238

Dear Mr. Roth:

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 19, 2012 we reviewed the Natural Heritage Trust's (NHT) web site. Our review was limited to verifying that the required information is posted on NHT's web site. It did not address the substance of these documents. Our review focused on data for the fiscal year ended March, 31, 2012. We found that the Corporation has posted most of the required financial and operating information on its web site, such as its mission statement, current year budget, and its independent audited financial reports. To further improve the transparency of NHT's web site we recommend you review our findings, which are attached, 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 31, 2012. You may view Policy Guidance No. 10-03 at www.abo.state.ny.us. Please contact us if you have any additional questions.

Sincerely,

A handwritten signature in cursive script that reads "David Kidera".

David Kidera
Director

Enclosure

cc: Rose Harvey, Natural Heritage Trust, Chair

Review of Natural Heritage Trust'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	Yes
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 – report for 2010-11 is the most recent
Subsidiaries, Affiliates, and Major Authority Units and required subsidiary reports per statute	N/A
List of Authority Board Members, including appointing entity, appointment dates, term and professional experience, background and qualifications of each member and officer	Yes
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	N/A
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks	Yes
Board meeting agendas and meeting minutes	Yes – however meeting agendas are not posted
Board meeting webcasts	Yes
Schedule and notices of all board meetings	No – if no future meeting is scheduled, that should be indicated
List of Committees and Committee Members	Yes
Committee meeting notices and agendas	No
Committee meeting minutes and webcasts	Yes
Annual Budget Report and details of 4-year financial plan	Yes
Annual Independent Certified Financial Audit	Yes
Independent audit report on internal controls	Yes
Independent audit management letter	No – if no management letter was issued, please indicate so
List of Real Property owned by the Authority	No – if no real property is owned this should be stated
Property Acquisition and Disposition Policies	No
Personal and Real Property Transactions	No
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	Yes
Investment Policies	Yes
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	Yes
Fee Schedules (if applicable) - list of any service or administrative fees charged	N/A
Current Year Official Statements (for those authorities issuing debt)	N/A

*Review conducted by the Authorities Budget Office on November 19, 2012