



STATE OF NEW YORK
Authorities Budget Office

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November 16, 2015

Mr. Peter Lesser
Executive Director
Nelson A. Rockefeller Empire State Plaza
Performing Arts Center Operating Corporation
Empire State Plaza
Albany, New York 12220

Dear Mr. Lesser:

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 3, 2015 we reviewed the Nelson A. Rockefeller Empire State Plaza Performing Arts Center Operating Corporation's (Corporation) web site. Our review was limited to verifying that the required information is posted on Corporation's web site. It did not address the substance of these documents. Our review focused on data for the fiscal year ended March 31, 2015. We found that the Corporation has posted organizational information such as its mission, by-laws, organization chart and a list of its board and committee members. However, the Corporation's web site does not include updated operational and financial information for the fiscal year ended March 31, 2015 and does not provide various other information required by Section 2800 of Public Authorities Law. The results of our review are attached. Please review these findings and provide us with written confirmation that you have fully addressed these concerns by December 18, 2015. 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 black ink, appearing to read 'M. Farrar', written over a horizontal line.

Michael Farrar
Acting Director

Enclosure

cc: Brian Petraitis, Chair,
Nelson A. Rockefeller Empire State Plaza Performing Arts Center Operating Corporation

**Review of Nelson A. Rockefeller Empire State Plaza
Performing Arts Center Operating Corporation 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, although the Report of Measurement of Mission Compliance provides the necessary information, a current year report is not posted.
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, but the list does not include board members' appointment dates, terms of appointment, or background information.
Executive Management Team (making more than \$100,000 in annual salary) - including professional background, experience and qualifications	No, executive management is not listed on the web site.
Authority Performance Measures	No, the Report of Measurement of Mission Compliance that is posted does not include performance measures.
Authority Performance Measures Report	No, the Report of Measurement of Mission Compliance does not provide performance results.
Authority Schedule of Debt	N/A, the authority has not issued debt.
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks	No, the assessment of internal controls posted is for fiscal year 2013-14.
Board meeting agendas and meeting minutes	No
Board meeting webcasts	No, the link to web casts does not provide any results.
Schedule and notices of all board meetings	No, there is no schedule only a notice for the next board meeting.
List of Committees and Committee Members	Yes
Committee meeting notices and agendas	No
Committee meeting minutes and webcasts	No
Annual Budget Report and details of 4-year financial plan	No, there is an annual budget report but it does not include a 4-year financial plan.
Annual Independent Certified Financial Audit	No, the audit posted on the website is for fiscal year 2013-2014.
Independent Auditor's Report on Internal Controls over Financial Reporting	No
Independent audit management letter	No
List of Real Property owned by the Authority	No. If the authority does not own real property this should be stated.

Property Acquisition and Disposition Policies	No
Personal and Real Property Transactions	No. If no property transactions were made 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	Yes
Current Year Official Statements (for those authorities issuing debt)	N/A

*Review conducted by the Authorities Budget Office on November 3, 2015