



New York State Department of Labor

Andrew M. Cuomo, Governor

Peter M. Rivera, Commissioner

November 6, 2014

Mr. John Buyce
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th floor
Albany, New York 12236-0001

Re: Labor Department 90 Day Response to Comptroller's Audit of Amusement Park and Fair Ride Safety

Dear Mr. Buyce:

As requested by the Office of the State Comptroller ("OSC"), below is the Department of Labor's (the "Department") 90 day response to the OSC audit of Amusement Park and Fair Ride Safety (Report 2013-S-73, the "OSC Report").

OSC conducted an audit of the Amusement Park and Fair Ride Safety program administered by the Division of Safety and Health. The objective of the audit was to determine that the Department of Labor is adequately monitoring and enforcing safety conditions of amusement park and fair rides. To accomplish their objective, OSC reviewed incident and inspection data, policies and procedure guides, interviewed agency officials, and conducted various site visits.

OSC found that the Department carried out its duties and responsibilities without any error. Rides offered at fixed-base amusement parks, the New York State Fair, and many county fairs operated across the State are properly inspected and authorized before placed into service. In addition, OSC also found that the Department inspectors promptly responded to ride-related accidents or incidents reported to the Department. OSC made one recommendation in their final report.

OSC Recommendation:

Develop, in conjunction with the Office of Information Technology Services, a system that can be used to easily and readily store, access, and analyze relevant Unit information.

Department Response to Recommendation:

The Department is in agreement with OSC's recommendation and is working with OITS to devise the most cost effective strategy.

We appreciate OSC's efforts to make recommendations which enhance our operations. If there are any questions, please contact Rajni Chawla, Director of Internal Audit at (518) 457-9076.

Sincerely,



Peter M. Rivera
Commissioner

cc: Governor, Andrew M. Cuomo
Lieutenant Governor, Robert J. Duffy
Senate Majority Leader, Dean G. Skelos
Assembly Speaker, Sheldon Silver
Senate Majority Coalition Leader, Jeffrey Klein
Senate Minority Leader, Andrea Stewart- Cousins
Assembly Majority Leader, Joseph Morelle
Assembly Minority Leader, Brian M. Kolb
Chair, Senate Finance Committee, John A. DeFrancisco
Ranking Minority Member of Senate Finance Committee, Liz Krueger
Chair, Assembly Ways and Means Committee, Herman D. Farrell, Jr.
Ranking Minority Member, Assembly Ways and Means Committee, Bob Oaks
Director, Division of the Budget, Robert L. Megna