

Roberta Reardon
Commissioner
Department of Labor

New York State Department of Labor
Harriman State Office Campus
Building 12, Room 500, Albany, NY 12240
www.labor.ny.gov

September 19, 2017

Mr. Brian Reilly
Audit Director of State Government Accountability
Office of the State Comptroller
110 State Street 11th Floor
Albany, NY 12236

Re: Labor Department 90 Day Response to:
Comptroller's Audit of Protection of Child Performers

Dear Mr. Reilly:

Pursuant to Section 170 of the Executive Law, I write to provide the Department of Labor's (the "Department") 90-day response to the Office of the State Comptroller's ("OSC") audit of Protection of Child Performer (Report 2016-S-70, the "OSC Report"), which made certain recommendations regarding the Department's Division of Labor Standards (the "Division") internal controls and system flaws.

Before addressing some of the worthwhile recommendations in the OSC report, we are constrained to reiterate our position that OSC's audit methodology and conclusions are flawed and unreliable. The details of our analysis are enumerated in our prior response and we refer the reader to that document. We expected that OSC would address those flaws, modify its final report or re-examine the data it cited as the foundation of its report. None of those things occurred. We are left then to use this 90-day response letter to reflect only on those recommendations that were well founded.

The Department maintains a vigorous system of internal controls. Due to technological constraints, much of the child performer regulatory work is done on paper in conjunction with some limited digital tracking and processing of applications. The internal control system is matched well to the process as it exists now. We accept the OSC recommendation that digital, expanded case tracking will improve oversight and efficiency. Managing paper alongside digital data and online application portals unnecessarily saps Department resources.

In addition, the Department has:

- Instructed ITS to develop a cross check process as a further safeguard against the issuance of more than one 15-day permit to the same performer;

It must be noted that the permit issuance system will not generate a child performer permit if all required documents are not accounted for.

If you have any comments, please contact Maura McCann, Director of Labor Standards.
(518) 457-1378.

Sincerely,



Roberta Reardon

Cc: Jim Rogers
Milan Bhatt
Maura McCann
Lori Roberts
Michael Vaccaro