



**Parks, Recreation
and Historic Preservation**

ANDREW M. CUOMO
Governor

ROSE HARVEY
Commissioner

February 5, 2015

Mr. John Buyce, Audit Director
Office of the State Comptroller
110 State Street – 11th Floor
Albany, New York 12236-0001

Dear Mr. Buyce:

We have reviewed Report 2014-F-16, Safety of Infrastructure, which was a follow up of an audit conducted in 2012, the results of which are provided in Report 2012-S-29. The opportunity to comment is much appreciated.

As recommended, we will continue our efforts to prioritize infrastructure needs within our park system and to make necessary repairs or replacements to facilities based on available funding. As noted in the report, from 2012 to 2014 Parks has undertaken over 200 capital projects and invested over \$221 million in our park system. The creation of a rolling five-year capital plan and the continued use of a documented and consistent approach to project selection will ensure that we continue to appropriately prioritize the park's infrastructure needs in the face of limited available funding.

The follow up report also recommended that Parks establish principles to guide the selection of alternative solutions in cases where potentially dangerous infrastructure problems are likely to remain unaddressed for an extend period of time. Parks has documented and communicated the decision making process that will be adhered to when potentially dangerous infrastructure problems arise. The decision making process prescribes who should be notified of the situation and provides factors that must be taken into consideration when deciding upon short term and long term corrective action. This guidance was communicated to all Facility Managers, Regional Directors, Capital Facility Managers and Capital Programs Bureau staff on February 5, 2015.

If you have any questions or concerns regarding our response, please contact Tracy Robbins, Internal Audit Director and liaison to external audit agencies. Ms. Robbins can be reached at (518)402-5533 or via email at Tracy.Robbins@parks.ny.gov.

Sincerely,

Mindy Scott
Deputy Commissioner for Finance
and Administration

cc: Rose Harvey