

**Roberta Reardon**  
Commissioner

**New York State Department of Labor**  
Harriman State Office Campus  
Building 12, Room 500, Albany, NY 12240  
[www.labor.ny.gov](http://www.labor.ny.gov)

January 11, 2019

Ms. Heather Pratt  
Office of the State Comptroller  
110 State Street, 11<sup>th</sup> Floor  
Albany, NY 12236

Dear Ms. Pratt:

Below please find the Department of Labor's responses to your report 2018-F-24 dated December 11, 2018, regarding the follow-up audit of the Department of Labor, Protection of Child Performers Report 2016-S-70. The Department of Labor's responses are set forth below:

**Department's Response to Recommendation 1**

As thoroughly outlined in our prior response, the Department agrees and understands that there is a small risk that parents of child performers will try to circumvent the system to obtain more than one temporary permit. Such an act of deception and fraud on the part of a parent is obviously deplorable and can be achieved in any area of a child's life where a parent is willing to deliberately falsify documents submitted to a government entity. As we explained to OSC, there are warnings on the application page against such conduct. The Department is cautious, however, not to alert or invite such conduct by emphasizing an admonition against behavior which is extremely rare.

As to the claim that the Department lacks active enforcement, we again strongly deny this conclusion and re-state here that we respond to complaints throughout the year, proactively check for compliance for advertised performances, work closely with industry groups to ensure compliance, and regularly visit performance sites.

Finally, we are constrained to emphasize that NO application for a 12-month permit is approved without proof of a trust account, verified by the financial institution. Our regulatory efforts in this area were aided by OSC, which regularly provided the Department with data regarding trust deposits. OSC ceased providing such data in 2011, which would assist the Department to identify performers or employers who operated without permits. To that end, the Department hereby renews its request to OSC to provide the Department with trust account data in its possession.

## Department's Response to Recommendation

The Department agrees. A fully automated on-line permit issuance system would improve customer service and analytics as the Child Performer population living or working in New York continues to grow. As previously stated, given the centralization of IT resources for all state agencies, the Department hopes to have such a system in place within the next six years. Given that only approximately a year and a half (of the projected six-year implementation period) has passed since the department provided our response, we strongly disagree with the characterization of recommendation 2 as "not implemented". It is in fact in progress.

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If you have any comments, please contact Michael Vaccaro, Director Internal Audit (518) 457-9076.

Sincerely,



Roberta Reardon

Cc: Mario Musolino  
James Rogers  
Milan Bhatt  
Maura McCann  
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