



Gaming Commission

One Broadway Center, P.O. Box 7500, Schenectady, NY 12301-7500
www.gaming.ny.gov

August 27, 2020

Hon. Thomas DiNapoli
Comptroller
Office of the State Comptroller
110 State Street, 15th Floor
Albany, NY 12236

Re: Audit Report 2019-S-8 *Gaming Commission Oversight of Casino Revenue and Regulatory Oversight Reimbursement Collections*

Dear Comptroller DiNapoli,

As required by Section 170 of the Executive Law, below are the steps the Gaming Commission has taken to implement the recommendations contained in the above referenced report.

Recommendation 1: Assess and bill commercial casinos' oversight costs in a timely manner.

Bills for regulatory costs have been issued, and billing procedures have been developed to ensure annual billing will continue in a timely manner.

Recommendation 2: Develop and implement policies and procedures for handling oversight cost disputes.

As noted in the response to the draft audit report, the Commission has policies and procedures in place for handling disputes with regulated entities.

Recommendation 3: Include tribe/nation casino revenue reporting in the Commission's annual risk assessment, and adapt procedures as needed based on results.

The Commission conducts annual risk assessments; tribe/nation casino revenue reporting has been added to the list of functions to be assessed.

Recommendation 4: Exercise oversight activities identified and permitted in compacts, as risk assessment results warrant, to ensure reported revenues and payment calculations are correct.

Based on risk assessment results, the Commission has determined that the oversight activities in place continue to be sufficient for ensuring revenue and payment calculations are correct.

Yours truly,

A handwritten signature in black ink, consisting of a stylized initial 'R' followed by a long horizontal line that ends in a small upward tick.

Robert T. Williams
Executive Director