

New York City Department of Information Technology & Telecommunications

Controls Over and Revenues From .nyc Generic Top-Level Domains

Report 2020-N-3 | October 2021

OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Division of State Government Accountability



Audit Highlights

Objectives

To determine whether the New York City Department of Information Technology & Telecommunications (DoITT) has collected all the revenues due from the .nyc generic top-level domain program, and whether the contract's operating requirements were met. The audit covered the period from March 30, 2012 through January 8, 2021.

About the Program

A top-level domain (TLD) is the last part of an Internet address, such as .com, .net, or .org. In March 2012, DoITT entered into a franchise agreement with a vendor to apply for the “.nyc” generic TLD (gTLD) and to operate, manage, maintain, and market the .nyc gTLD program. New York City's contract with the vendor identifies four revenue sources: domain sales, click-thru fees, advertising sales, and other promotions.

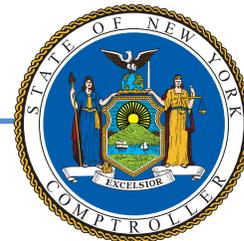
The mission of the .nyc gTLD program is to improve global visibility and generate revenue for the City. According to DoITT, New Yorkers may use the program to establish their business or personal websites on one of the largest geographic TLDs in the world. As of June 8, 2020, 66,783 .nyc domains were registered.

Key Findings

- DoITT collected only one of the four agreed-upon revenue sources (domain sales) in the City's contract with the vendor during our audit scope.
- DoITT amended the contract several times with no supporting documentation explaining why, including one amendment that resulted in a decrease in revenues.
- DoITT's Franchise Administration Team (Franchise Team), tasked with managing the contract and collecting the revenue from the vendor, did not monitor or require the registry operator's compliance with the contract. Specifically, the Franchise Team:
 - Does not keep its own records or analyze performance under the contract. It relies solely on the vendor, leading to undetected errors in the sales reports and potential lost revenue to the City.
 - Accepts the required minimum annual guarantee amount from domain sales with no recalculation using information from supporting reports, creating the risk that the City is not receiving all monies it is owed.
 - Does not verify that the annual marketing budget is spent per the contract; nor does it review the expense reports.
 - Does not adequately monitor domain names for words considered to be indecent that were disallowed by the contract. We identified 65 domains containing one of seven words disallowed by the contract terms.

Key Recommendations

- Establish monitoring controls and contract oversight to ensure that:
 - All revenue streams listed in the contract are accounted for.
 - The registry operator submits reports and details about the following sources of revenue: click-thru fees, advertising sales, and other promotions from inception of the program to present; and
 - Monthly and annual sales reports are reviewed for errors or discrepancies and any issues are followed up on until they are resolved.
- Develop and document procedures for contract amendment review and approval. Maintain contracts in compliance with New York City contract procedures.



**Office of the New York State Comptroller
Division of State Government Accountability**

October 25, 2021

Jessica Tisch
Commissioner
New York City Department of Information Technology & Telecommunications
5 MetroTech Center, 5th Floor
Brooklyn, NY 11201

Dear Ms. Tisch:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit of the New York City Department of Information Technology & Telecommunications entitled *Controls Over and Revenues From .nyc Generic Top-Level Domains*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article 3, Section 33 of the General Municipal Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

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Glossary of Terms

Term	Description	Identifier
DoITT	New York City Department of Information Technology & Telecommunications	<i>Auditee</i>
Franchise Team	DoITT's Franchise Administration Team	<i>Team</i>
ICANN	Internet Corporation for Assigned Names and Numbers	<i>Regulatory Body</i>
MAG	Minimum annual guarantee	<i>Key Term</i>
Registrant	The registered holder of a domain who holds the "rights" to a domain for the duration of the registration period	<i>Key Term</i>
Registrar	Entity that offers domain name registration services	<i>Key Term</i>
Registry	Entity that maintains registration records	<i>Key Term</i>
Registry operator	Vendor that DoITT entered into an agreement with to provide services including operating, managing, and marketing the .nyc gTLD	<i>Key Term</i>
TLD/gTLD	Top-level domain (i.e., the last part of an Internet address such as .com, .org, and .net); contract was for generic TLD (gTLD)	<i>Key Term</i>

Background

A top-level domain (TLD) is the last part of an Internet address, such as .com, .net, or .org. In 2009, the New York City Department of Information Technology & Telecommunications (DoITT) issued a Request for Proposal for a vendor to apply for the “.nyc” generic TLD (gTLD) and to operate, manage, maintain, and market .nyc. DoITT entered into an agreement with a vendor (registry operator) in March 2012, and the .nyc gTLD was allowed to start operating on April 1, 2014. The TLD became available to the public in May 2014. The City’s contract with the registry operator identifies four revenue sources: domain sales, click-thru fees, advertising sales, and other promotions.

The initial price for a standard domain name is \$20 for at least a one-year term, after which it may be renewed for a longer term. The City also has reserved premium .nyc names, which it auctions off for higher amounts. For example, the City auctioned off marijuana.nyc for \$60,000 and shop.nyc for \$33,500. All entities purchasing .nyc domain names must have a physical presence in New York City by maintaining a New York City residential or business address during the domain name term. As of June 8, 2020, 66,783 .nyc domains were registered.

Audit Findings and Recommendations

We found that DoITT collected only one of the four agreed-upon revenue sources (domain sales) in the City's contract with the .nyc gTLD registry operator during our audit scope.

We also found that the DoITT Franchise Administration Team (Franchise Team) responsible for monitoring the TLD program relies solely on the registry operator's self-reported results and expertise in the domain name industry. The Franchise Team does not monitor the registry operator to ensure that the reports it provides are accurate and supported.

For example, we found a net discrepancy of \$636,299 between the registry operator's annual sales reports (used to calculate revenue due to the City) and a transaction report containing all the domain name transactions between May 2014 and June 16, 2020. The majority of this discrepancy occurred in 2014 and 2015, with a difference between the sales reports and the transaction reports of \$899,510 and \$128,594, respectively. DoITT states that the discrepancy exists because the information used for these reports came from two different sources; nevertheless, the transaction report should reflect the same total sales as the annual sales report.

Controls Over Revenues

Effective internal controls are the procedures and policies that identify and assess risks to achieving an organization's objectives. Information should be shared across an organization to ensure identified risks are mitigated, and the organization's activities should be monitored to assess performance. DoITT lacks effective internal controls over the .nyc gTLD program. There are no written policies, procedures, or performance metrics that help ensure the program is meeting its intended goals. Additionally, DoITT performs limited actions to provide assurance that all the contract requirements have been fulfilled and that the City is receiving all monies it is owed.

Under the contract terms, the City receives a minimum annual guarantee (MAG) payment. If 40 percent of the total gross revenue – from domain sales, click-thru fees, advertising sales, and other promotions – exceeds the MAG, the City receives the MAG and the difference (the 40% of gross revenue, less the MAG).

The current Franchise Team started overseeing the .nyc gTLD program in 2018. From 2018 to 2020, the City received only the MAG, based on the registry operator reporting that the only source of revenue was from domain sales. Despite being required in the contract, revenue from click-thru fees, advertising sales, and other promotions were not collected. In response to this finding, DoITT officials indicated that a section of the Internet Corporation for Assigned Names and Numbers (ICANN) agreement prevents click-thru fees. Our review of the documents provided by DoITT found no specific provision stating that revenues such as click-thru fees cannot be collected by the registry operator. Moreover, it is unclear why DoITT included these sources of income in the contract if it believes the registry operator is not permitted to collect them.

DoITT receives monthly sales reports from the registry operator that present the sales transactions and realized revenue for that period, as required by the contract. DoITT stated the monthly reports are used to create an annual financial report for the .nyc gTLD program. The Franchise Team that oversees the program consists of three staff members who claim to spend up to 15% of their time on the program but who also state that their work is limited and their only function is to collect the revenues from the registry operator. The Franchise Team does not recalculate the payment formula to determine if the additional payment based on gross revenue is applicable, nor does it verify sources of revenue and amounts reported.

When we reviewed the documentation submitted to the Franchise Team, we found errors in the 2018 monthly sales reports, such as reporting fractions of a domain period (which should be reported as whole numbers) and domain terms of more than 10 years (domain terms are limited to 10 years). The summary information also did not reconcile with the supporting documentation or even the prior year's reports. For example, the November 2016 sales report did not match the November amount in the 2016 combined annual sales report. The 2016 annual sales report also included a comparison to the 2015 annual sales, but that amount differed from what was reported in the 2015 annual sales report. DoITT officials explained that these errors were due to a "glitch in the monthly reporting" and the errors were inconsequential to the final annual sales reported. DoITT also stated that the errors would be fixed in future reports. However, these errors demonstrate that DoITT lacks adequate procedures to ensure information from the registry operator is accurate. Moreover, if not corrected, the glitch we identified could have compounded within the sales reports, which would have misreported sales revenue for every subsequent period, affecting whether DoITT received more than the MAG.

Additionally, the contract had numerous amendments, and there was no support or documentation for Amendments 1 through 5. Effective July 2017, Amendment 5 reduced the MAG for the remaining contract term and subsequent contract renewals from \$850,000 to \$750,000 in that year and from \$1,050,000 in 2018. DoITT officials explained that the amendment was initiated by the registry operator's representation, that it was losing money on the contract. However, DoITT provided no support for this statement. Moreover, the registry operator's response to the Request for Proposal stated that if the operating expenses exceeded the projected revenues, the registry operator could fund the program from existing cash on hand or other revenue streams. Nonetheless, DoITT agreed to accept less than the MAG stated in the original contract.

DoITT disagreed with our preliminary findings with regard to DoITT's involvement with the contract amendments. DoITT officials explained in correspondence that there are no records of amendment initiation and that no one who worked on the first two amendments currently works for the City. No records were kept for the last amendment executed on June 26, 2019, for which the Franchise Team could have provided input. DoITT's response to our preliminary findings did not provide support for a change to our findings and conclusions.

Sales Amounts

Our recalculation of the sales figures that help determine what is paid to DoITT found a difference of \$636,299 between the annual sales reports and a report of transactions from DoITT for 2014 through 2020 (which includes sales and renewals). The difference was largely found in 2014 and 2015, when most of the sales occurred (see the following table).

Transaction Report Versus Combined Monthly Sales

Year	Transaction Report	Combined Monthly Sales Report	Difference
2014	\$1,041,200	\$1,940,710	\$(899,510)
2015	1,505,920	1,634,514	(128,594)
2016	2,060,990	1,738,962	322,028
2017	1,566,060	1,567,040	(980)
2018	1,329,320	1,317,720	11,600
2019	1,351,690	1,326,995	24,695
2020	487,248	452,786	34,462
Totals	\$9,342,428	\$9,978,727	\$(636,299)

Prior to our review, DoITT officials stated that the .nyc TLD generated \$8,326,828 in revenue from 2014 through June 16, 2020. Our transaction report recalculation found \$9,342,428 in revenue. DoITT officials initially agreed with our recalculation and later stated the difference was due to DoITT creating the transaction report from NYC OpenData (a site that contains free published data from New York City agencies and partners). However, the OpenData information does not contain sales data, only domain names and registration dates. We thus question this explanation. Officials also explained that the transaction report did not account for all the transactions; some revenue-generating transactions and non-revenue-generating transactions were not included. However, transactions, when summed, should equal the sales figures in the monthly sales reports and the combined monthly sales reports should equal the annual sales reports.

We also sent letters to 45 registrars (entities that offer domain name registration services) to confirm the total .nyc domains sold and total sales amount. Three registrars responded with the sales figures, and one reported domain sales that reconciled with the annual sales reports. Three registrars indicated they either do not want to disclose confidential information, provided renewal agreements but no sales information, or had not sold any domains. We did not receive responses from 29 registrars, and the remaining 10 letters were returned as undeliverable by the U.S. Postal Service. As we were able to confirm only one of the three registrars' sales information reconciled with annual sales reports, we conclude there is a risk that registrars may not be meeting .nyc TLD contract requirements.

DoITT disagreed with our preliminary findings regarding the difference between the transaction and sales reports, as well as the collection of the three other sources of

revenue. DoITT officials did not provide any additional information or documentation to support the claim that the transaction report was created from OpenData. Therefore, we did not change our preliminary findings conclusions.

Compliance With .nyc gTLD Requirements

Seven Words Policy

The contract identified seven words considered to be indecent that were not to be used for domain names. The contract required the registry operator to scan all .nyc domain names for these seven words monthly. We found 65 domain names, created between 2014 and June 2019, containing one of these seven words. Lack of detection controls allowed the 65 domains to be created (and renewed for up to 5 years).

Effective June 26, 2019, an amendment eliminated the requirement that the registry operator remove domains containing any of the seven words. By June 2019, 60 of the non-compliant domains created between 2014 and 2019 had been deleted, but three created before the amendment have no record of renewal, deletion, cancellation, or transfer. Lastly, two domains were created pre-amendment, one of which was deleted after the amendment became effective, and the other was renewed after the amendment effective date.

DoITT reported monthly scans, which included only auctioned domains, for the seven words. The reports from those scans found 69 domains using one of the seven words, of which 16 were found in 2015 and 2019. However, there were no auctions in 2015 or 2019. Moreover, there was no overlap between the 65 domains we found and the 69 domains in the DoITT report.

.nyc gTLD Marketing Plans/Expenses

The registry operator is obligated to annually develop marketing plans for DoITT's approval. DoITT did not provide evidence it approved the marketing plans and promotions from 2014 through 2020. The contract set a marketing budget of \$312,500 for the 2014 and 2015 program years and \$125,000 for 2016 through 2018. Contract Amendment 5 fixed an annual minimum marketing budget of \$125,000 for the remainder of the contract. The registry operator reported marketing expenses greater than the annual minimum from 2014 through 2019. However, DoITT officials did not provide any documentation to support the marketing expense. Without monitoring and documentation, DoITT has no assurance that the registry operator is spending on marketing as required.

Registry–Registrar Agreements

The contract allows the registry operator to act as the City's agent in contracting with registrars to sell domain names. The registry operator does not need prior permission to enter into such contracts; however, the registry operator must provide

a copy of executed agreements to the City within 10 days of the execution date, which helps ensure that the terms within the agreement are acceptable to the City. DoITT officials did not possess the registry–registrar agreements for all the ICANN-accredited registrars authorized to sell domain names.

DoITT had 55 agreements in September 2020, although 109 accredited registrars had been selling domain names since the program started. In response to our inquiry about missing agreements, DoITT provided 37 agreements that the registry operator had not forwarded. We did not receive 17 agreements because, according to DoITT officials, 12 registrars operate under a commercial name (the registrars are “doing business as” a given name separate from the registered name) and two registrars were acquired by other registrars during the audit period. However, DoITT does not have “doing business as” agreements or memoranda of understanding for the 12 registrars, and did not provide an explanation as to why it did not have all the registrar agreements. DoITT also stated that three registrars are resellers, which have a contractual relationship with registrars, not the registry operator and City. Thus, no agreement exists between the City and the three resellers. DoITT’s lack of monitoring leads to a lack of awareness of which registrars are doing business with and generating revenue for the .nyc gTLD.

Address Requirements for Purchasing .nyc Domains

The New York City Council voted to pursue a geographic TLD for New York City in 2009. The Council resolution stated that the TLD would be beneficial to individuals and businesses living and operating within New York City. A registrant may purchase a domain as long as an address within New York City is used during registration.

A real-time application is used to validate whether the domain purchaser’s address is within New York City. We found that using an address outside of New York City would not allow for completion of the registration process and that using a New York City address would allow the domain purchaser to proceed to the payment page.

Information Checks and Public-Facing Website

The contract requires the registry operator to check 50 domains per week for certain information required to register a domain name (e.g., registrant address). The contract also requires the registry operator to maintain the public-facing website and incorporate Executive Order 120, which requires City agencies to develop and implement a language assistance plan for access to agencies’ programs and services for people with limited English proficiency. We found that the registry operator was in compliance with the contract requirements for the spot checks and the public website.

Domain Owner Database

The contract requires an accurate and up-to-date database identifying domain owners to be maintained at all times. We found the database to be functional and operational for domain name searches during the period May 2020 through

March 2021. To determine if the website had been operational prior to the audit, we searched the Wayback Machine (digital library of Internet sites) for archived versions of the database. The earliest saved instance of the database website was April 8, 2016. When asked for evidence that the database was operating before April 2016, DoITT confirmed that the database existed as of June 29, 2014. The registry operator was in compliance with this provision of the contract from June 29, 2014 through March 2021, allowing searches for domains.

Recommendations

1. Establish monitoring controls and contract oversight to ensure that:
 - All revenue streams listed in the contract are accounted for.
 - The registry operator submits reports and details about the following sources of revenue: click-thru fees, advertising sales, and other promotions from inception of the program to present.
 - Monthly and annual sales reports are reviewed for errors or discrepancies and any issues are followed up on until they are resolved.
 - Marketing expense reports are reviewed to determine if the registry operator is spending the amount required by contract for the intended purpose.
 - DoITT has all registry–registrar agreements.
2. Develop and document procedures for contract amendment review and approval for the Franchise Team. Maintain contracts in compliance with New York City contract procedures.
3. Reallocate the Franchise Team’s staff time as long as its only function is to collect the MAG payment.
4. Assess and document potential changes to the program to increase sales and revenue for New York City.

Audit Scope, Objectives, and Methodology

The objectives of this audit were to determine whether DoITT has collected all the revenues due from the .nyc top-level domain program, and whether the contract's operating requirements were met. The audit covered the period from March 30, 2012 through January 8, 2021.

To accomplish our objectives and assess related internal controls, we interviewed DoITT officials and reviewed records provided. We also interviewed registry operator officials. In addition, we reviewed checks and Automated Clearing House payments to the City from 2014 through the third quarter of 2020. We reviewed the sales reports from May 2014 through May 2020. We compliance-tested the nexus requirement with a judgmental sample of three registrars to determine if using an address in or outside of New York City would continue or stop a domain name registration. We verified the registrant addresses using the U.S. Postal Service's website "Look Up A Zip Code" tool and the New York City Department of Finance's Digital Tax Map. We reviewed the June 2020 spot checks to determine if the domain owner addresses were within New York City. Our spot check reviewed 398 domains.

To confirm the annual domain name sales, we sent confirmation letters to the 45 registrars based in the United States. Confirmation letters were not sent to international registrars due to the presumed extended response times.

We reviewed Google Translate (embedded in ownit.nyc), which allows site users to change the language on that site, finding that the site meets the requirements of Executive Order 120.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth Article V, Section 1 of the State Constitution and Article 3, Section 33 of the General Municipal Law.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As is our practice, we notified DoITT officials at the outset of this audit that we would be requesting a representation letter in which agency management provides assurances, to the best of their knowledge, concerning the relevance, accuracy, and competence of the evidence provided to the auditors during the course of the audit. The representation letter is intended to confirm oral representations made to the auditors and to reduce the likelihood of misunderstandings. Agency officials normally use the representation letter to affirm that, to the best of their knowledge, all relevant financial and programmatic records and related data have been provided to the auditors. They further affirm either that the agency has complied with all laws, rules, and regulations applicable to its operations that would have a significant effect on the operating practices being audited, or that any exceptions have been disclosed to the auditors. However, DoITT officials have informed us that, as a matter of policy, mayoral agency officials will not provide representation letters in connection with our audits. As a result, we lack assurance from DoITT officials that all relevant information was provided to us during the audit.

Reporting Requirements

We provided a draft copy of this report to DoITT officials for their review and formal comment. Their comments were considered in preparing this final report and they are attached in their entirety at the end of the report. DoITT has agreed to take action to implement the recommendations. However, no implementation dates were provided, making it difficult for the agency to hold responsible parties accountable.

Within 180 days after final release of this report, we request the Commissioner of the New York City Department of Information Technology & Telecommunications report to the State Comptroller, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Agency Comments



September 13, 2021

Ms. Carmen Maldonado
Audit Director
Office of the State Comptroller
Division of State Government Accountability
59 Maiden Lane -21 Floor
New York, NY 10038

Dear Ms. Maldonado:

DoITT thanks the New York State Office of the State Comptroller for the opportunity to respond to the NYS OSC Draft Audit Report dated August 12, 2021 regarding the .nyc Generic Top-Level Domain program. Following is DoITT's response.

Recommendation #1: Establish monitoring controls and contract oversight to ensure that:

1a. All revenue streams listed in the contract are accounted for.

Response: DoITT agrees with this recommendation. All revenue streams generated by the sale of .nyc Top-Level Domains (TLDs) will be accounted for.

1b. The registry operator submits reports and details about the following sources of revenue: click-thru fees, advertising sales, and other promotions from inception of the program to present.

DoITT Response: The City is only entitled to click-through and advertising sales fees on domains that it owns and operates as part of the management of the Top-Level Domain. No .nyc domain operated by DoITT or GoDaddy collects click-thru, advertising, or promotional revenue. No advertisements, promotions, referral links, or other such items can be found on these domain websites.

Once domain names are sold, the City does not have the right to collect revenue from advertising or other fees from .nyc domains owned by companies or private citizens. Revenue sharing agreements would be required with each individual domain purchaser, and the City has not entered into any such agreements.

1c. Monthly and annual sales reports are reviewed for errors or discrepancies and any issues are followed up on until they are resolved.

DoITT Response: DoITT accepts this recommendation. DoITT will review monthly and annual sales reports and check them for internal errors and discrepancies. DoITT will follow up on all identified issues until they are resolved and documented.

[Comment 1](#)

- 1d. Marketing expense reports are reviewed to determine if the registry operator is spending the amount required by contract for the intended purpose.

DoITT Response: DoITT accepts this recommendation. DoITT will review annual marketing plans, and will request from GoDaddy and review available documentation of marketing expenses in order to determine if GoDaddy is spending the amount required by contract for the intended purpose. These reviews will be documented.

- 1e. DoITT has all registry-registrar agreements.

DoITT Response: DoITT accepts this recommendation. DoITT will establish procedures to ensure it receives all updated Registry-Registrar agreements from GoDaddy on a regular basis.

Recommendation #2: Develop and document procedures for contract amendment review and approval for the Franchise Team. Maintain contracts in compliance with New York City contract procedures.

DoITT Response: DoITT will develop and document procedures for contract amendment review and approval. DoITT will maintain contracts in compliance with New York City contract procedures.

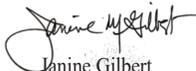
Recommendation #3: Reallocate the Franchise Team's staff time as long as its only function is to collect the MAG payment.

DoITT Response: DoITT Franchise Administration team's staff time will be appropriately allocated to the administration of the Agreement.

Recommendation 4: Assess and document potential changes to the program to increase sales and revenue for New York City.

DoITT Response: Should Citywide policy change, DoITT will re-evaluate the impact of that change on the program.

Sincerely,



Janine Gilbert
First Deputy Commissioner

State Comptroller's Comment

1. We are not recommending that DoITT enter into revenue sharing agreements with each domain purchaser. Rather, we are suggesting that DoITT exercise contract oversight over all sources of potential revenue. The contract DoITT entered into with the registry operator provides for click-thru fee revenue to the City. As stated in the report, DoITT initially told us that collecting such fees was not an option. However, we found no specific provision stating that revenues from click-thru fees cannot be collected by the registry operator. In the response, DoITT states it can collect such fees but has not set up a mechanism to do so.

Contributors to Report

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