New York State Comptroller
THOMAS P. DiNAPOLI

Nelson A. Rockefeller Empire State Plaza Performing Arts Center Corporation

Security Over Critical Systems

July 2026 | Report 2025-S-37
Prepared by the Division of State Government Accountability

Contents

Authority

Pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution, and Section 2803 of the Public Authorities Law, we have conducted an audit of the Nelson A. Rockefeller Empire State Plaza Performing Arts Center Corporation to determine whether it complies with the Payment Card Industry Data Security Standard and whether its access controls and vulnerability management over critical systems are sufficient to minimize the various risks associated with unauthorized access to systems and data.

Background

The Nelson A. Rockefeller Empire State Plaza Performing Arts Center Corporation was created by the New York State Legislature in 1979 to operate the performing arts center housed within The Egg, which is part of the Nelson A. Rockefeller Empire State Plaza complex in Albany. For the purposes of this report, the audited entity will be referred to as "The Egg." The Egg's mission is to "present quality performances, accessible to all citizens of New York State, highlighting the unique and extraordinary artists from New York State, across the country and around the globe."

The Egg is governed by a board of directors composed of eight members and a chairperson, who is designated by the Executive. Currently, The Egg has approximately 10 full-time and 15 part-time employees.

To fulfill its mission, The Egg utilizes 11 systems (one of which is no longer in use) to support its network and operations. To ensure the security of its systems, The Egg has developed an "IT Policies and Procedures 2025" document, which covers user access, vulnerability management, network security, critical systems, and incident response. Additionally, The Egg is subject to New York State Office of Information Technology Services (ITS) policies and standards under Executive Order 117. Further, to process credit cards, The Egg must follow the Payment Card Industry Data Security Standard (PCI DSS). PCI DSS is a set of technical and operational rules created to protect credit and debit card data from breaches and fraud. It applies to all organizations that store, process, or transmit cardholder data.

Results of Audit

We identified areas where The Egg could improve certain security controls to minimize the various risks associated with unauthorized access to its systems and data. Due to the confidential nature of our findings, we communicated the details of these findings, along with the recommendations, in a separate, confidential preliminary report to The Egg's officials for their review and comment. The Egg officials generally agreed with our findings and indicated actions they will take to implement our recommendations.

Recommendation

1. Implement the three recommendations included in our confidential preliminary report.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine whether The Egg complies with the PCI DSS and whether its access controls and vulnerability management over critical systems are sufficient to minimize the various risks associated with unauthorized access to systems and data. The audit covered the period from January 2025 through March 2026.

To accomplish our objective and assess related internal controls, we conducted interviews with The Egg's officials to gain insight into their roles and responsibilities, as well as the measures they have implemented for identity and access management, vulnerabilities management concerning critical systems, and compliance with PCI DSS. We reviewed applicable policies and procedures used internally by The Egg, as well as relevant ITS policies. Additionally, we performed walk-throughs of The Egg's facilities to perform network scans of its wired and wireless network.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected a judgmental sample. However, because we used a non-statistical sampling approach for our audit test, we cannot project the result to the respective population. Our sample, which was used to test for appropriateness of access, includes:

- A judgmental sample of four of 11 systems based on criticality to The Egg's core functions.

We obtained user data from The Egg, which we used to perform user access testing and provide background information. We observed the user listings generated from the in-scope applications. We determined that the data from these systems was sufficiently reliable for the purposes of this report.

Statutory Requirements

Authority

This audit was performed pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution, and Section 2803 of the Public Authorities 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State, including some duties on behalf of public authorities. For The Egg, these include operating the State's accounting system, reporting The Egg as a discrete component unit in the State's financial statements, and approving selected contracts. These duties could be considered management functions for the purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent audit of The Egg's oversight and administration of security over critical systems.

Reporting Requirements

We provided a draft copy of this report to The Egg officials for their review and formal comment. Their response was considered in preparing this final report and is attached in its entirety at the end of the report. Egg officials agreed with the report's findings, conclusions, and recommendations.

Within 180 days after the final release of this report, as required by Section 170 of the Executive Law, The Egg officials shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees advising what steps were taken to implement the recommendations contained herein, and where the recommendations were not implemented, the reasons why.

The Egg Response

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July 8, 2026

On behalf of The Egg, thank you for the opportunity to review and respond to the draft audit report concerning access controls and vulnerability management over The Egg's critical systems.

The Egg concurs with the draft report's findings and will immediately begin implementing the recommendations outlined therein.
Thank you again for your partnership throughout the audit process.

Kind regards,

Diane Eber
Executive Director

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