



**Parks, Recreation  
and Historic Preservation**

ANDREW M. CUOMO  
Governor

ROSE HARVEY  
Commissioner

August 6, 2015

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

Dear Mr. Buyce:

We have reviewed Report 2015-F-7, Quality of Internal Control Certifications, which was a follow up of an audit conducted in 2012, the results of which are provided in Report 2012-S-49. The opportunity to comment is much appreciated.

As recommended, we are designing an improved process for the monitoring and tracking of corrective action plans. The 2015 OPRHP Internal Control and Risk Assessment identified nearly 100 open corrective action items. The process will track the progress of these plans and any new plans identified in the future, at least twice a year until fully implemented.

The follow up audit reported that Parks' Internal Audit function has not undergone an external quality assessment. While this is true, it is important to note that the existing audit charter became effective on November 11, 2013 and from that time, significant improvements toward the creation of a quality internal audit function have been made. Improvements include the creation of an Audit Manual, creation of a risk assessment which is the basis for the annual audit plan and the newly formed OPRHP Fraud Prevention Committee. In order to have a successful and meaningful external quality assessment, it was necessary to make these improvements first. The OPRHP Internal Audit Bureau will begin preparations for the external quality review in 2016 and will have it completed by March 31, 2017.

If you have any questions or concerns regarding our response, please feel free to contact me, as the agency's Internal Control Officer, or 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](mailto:Tracy.Robbins@parks.ny.gov).

Sincerely,

Mindy Scott  
Deputy Commissioner for Finance and  
Administration

cc: Rose Harvey