



**OLYMPIC REGIONAL  
NEW YORK  
DEVELOPMENT AUTHORITY**

**AUDIT COMMITTEE MEETING**

**March 15, 2021**

**1:00 pm**

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**AGENDA**

**I. INTRODUCTION**

- A. Welcome
- B. Roll Call
- C. New Audit Committee Member

**II. AUDITING FIRM SELECTION**

- A. Process Discussion
- B. Recommendation to Board

**III. EXECUTIVE ORDER 95 AUDIT**

- A. Office of State Comptroller Audit
- B. ORDA's Response
- C. Next Steps

**IV. DISCUSSION ITEMS**

- A. Update from Director of Finance

**V. ADJOURN**

# Olympic Regional Development Authority

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## Compliance With Executive Order 95 (Open Data)

Report 2020-S-36 | February 2021

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

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Division of State Government Accountability



# Audit Highlights

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## Objective

To determine whether the Olympic Regional Development Authority (ORDA) is complying with Executive Order 95 (EO 95), including providing, in a timely manner, publishable State data to the Office of Information Technology Services (ITS) under EO 95. The audit covered the period between March 11, 2013 and September 9, 2020.

## About the Program

State government entities possess large amounts of valuable information on subjects such as health, business, public safety, parks and recreation, labor, and transportation. EO 95, issued March 11, 2013, established an Open Data Website ([Open Data](#)) for the collection and public dissemination of publishable State data maintained by covered State entities (generally, those headed by individuals appointed by the Executive). Open Data should provide ongoing “single-stop” access to publishable State data and make such data freely available in accessible formats for public use. As of August 2020, there were over 4,800 data items on Open Data.

ORDA is responsible for operating and maintaining facilities developed for the 1980 Winter Olympics, Gore Mountain, and Belleayre Mountain. As of August 2020, ORDA has not published any data items on Open Data.

## Key Findings

ORDA did not begin to take steps to meet the requirements of EO 95 until after we began our audit. Prior to our audit, ORDA did not have any data items published to Open Data. In addition, it did not designate a Data Coordinator, complete a comprehensive catalogue of publishable data, submit a master schedule of publishable datasets to ITS, or incorporate Open Data into its ongoing core business planning and strategies. However, since then, ORDA has taken steps to comply with EO 95 including appointing a Data Coordinator, contacting ITS for guidance, creating a data catalogue, and developing policies related to EO 95.

## Key Recommendations

- As soon as practicable, submit to ITS and make publicly available a complete catalogue and schedule of publishable State data for addition to Open Data.
- Develop procedures for incorporating Open Data and compliance with EO 95 into ORDA's core business and planning strategies.



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

February 8, 2021

Ms. Kelly Cummings  
Chair  
Olympic Regional Development Authority  
2634 Main Street  
Lake Placid, NY 12946

Dear Ms. Cummings:

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 entitled *Compliance With Executive Order 95 (Open Data)*. This audit was performed pursuant to the State Comptroller's authority under Article X, Section 5 of the State Constitution and Section 2803 of the Public Authorities 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

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<b>Term</b>	<b>Description</b>	<b>Identifier</b>
DWG	Data Working Group	<i>Key Term</i>
EO 95	Executive Order 95	<i>Key Term</i>
Handbook	Open Data Handbook	<i>Key Term</i>
ITS	Office of Information Technology Services	<i>Agency</i>
Open Data	Open Data Website ( <a href="http://data.ny.gov">data.ny.gov</a> )	<i>Key Term</i>
ORDA	Olympic Regional Development Authority	<i>Auditee</i>

# Background

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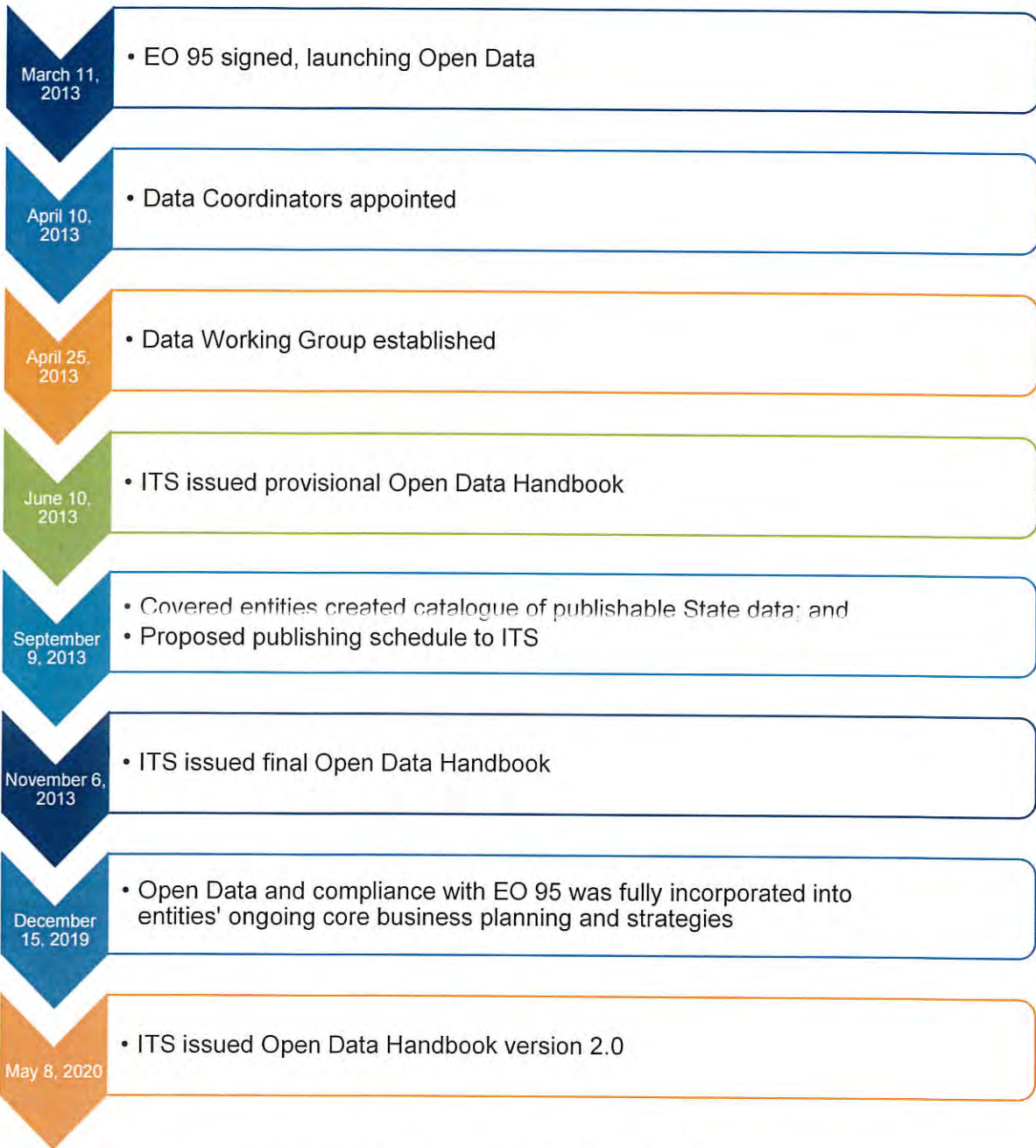
State government entities possess large amounts of valuable information on subjects such as health, business, public safety, parks and recreation, labor, and transportation. Executive Order 95 (EO 95), issued March 11, 2013, established an Open Data Website ([Open Data](#)) for the collection and public dissemination of publishable State data maintained by covered State entities (generally, those headed by individuals appointed by the Executive).

Open Data should provide ongoing “single-stop” access to publishable State data and make such data freely available in accessible formats for public use. Publishable State data should include comprehensive metadata and documentation to help maximize citizens’ understanding, and the public should be able to easily access the data using common software applications. Further, EO 95 states ensuring that the quality and consistency of data is essential to Open Data’s value and utility, defining quality information as appropriate, current, complete, accurate, accessible, and provided on a timely basis.

EO 95 requires each covered State entity to designate a Data Coordinator responsible for EO 95 compliance. The Data Coordinator must have authority equal to that of a Deputy Commissioner or the head of a division or department within the entity and must also have knowledge of data and resources in use by the entity. The Office of Information Technology Services (ITS) maintains Open Data in consultation with the Executive’s Office and a Data Working Group (DWG), which is composed of representatives from ITS, the Department of State, the Office of General Services, and up to 12 Data Coordinators representing a cross-section of covered State entities. Each covered State entity was required, within 180 days of the issuance of EO 95, to provide ITS with a catalogue of its publishable State data, along with a proposed schedule for making the data available on Open Data. The catalogue and schedule were also to be made publicly available.

Within 90 days of the issuance of EO 95, ITS was required to develop a provisional Open Data Handbook (Handbook). The final Handbook, issued on November 6, 2013 and recently updated on May 8, 2020, sets a schedule for initial and ongoing publication of data for covered State entities, and includes guidance such as a timeline for implementing EO 95 requirements, Data Coordinator and DWG responsibilities, information on topics such as cataloguing and prioritizing data, and standardization and update requirements. Each covered State entity is required to create schedules and prioritize data publication in accordance with guidelines set forth in the Handbook, which directs agencies to identify high-value, high-quality, and complete data sets when creating the catalogue. ITS also issued several other guides to provide additional technical guidance related to formatting, data preparation, data refresh, and submission requirements included in the Handbook. The DWG initially met to provide guidance to agencies on implementation of EO 95 but has not met since August 2015.

EO 95 implementation was phased in beginning in March 2013, with covered entities required to be in full compliance by December 2019. The following is a high-level timeline for EO 95 implementation:



As of August 2020, there were over 4,800 data items on Open Data.

The Olympic Regional Development Authority (ORDA) is headquartered in Lake Placid, New York. It is responsible for operating and maintaining the facilities developed for the 1980 Winter Olympics, including the Olympic Center, the Olympic Jumping Complex, and the Olympic Sports Complex in Lake Placid and the Whiteface Mountain Ski Center. ORDA is also responsible for operating and

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maintaining Gore Mountain and Belleayre Mountain. ORDA's venues include a museum, training facilities, restaurants and banquet facilities, and other amenities providing access to various year-round recreational activities. ORDA has not published data items to Open Data as of August 20, 2020.

# Audit Findings and Recommendations

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Open Data creates transparency across all levels of government and gives the public user-friendly access to vast quantities of State information. Making data publicly available can reduce costs, improve government efficiency, and inspire collaboration with the private sector. Furthermore, Open Data promotes the development of useful “apps” and encourages researchers and watchdog groups to make suggestions for improving government and life in New York. These goals are most easily achieved when covered State entities make as much high-value publishable State data as practicable available in a timely manner.

ORDA did not begin to take steps to meet the requirements of EO 95 until after we began our audit.

## Compliance With EO 95

ORDA was not in compliance with the EO 95 requirements before our audit began. Prior to our audit, ORDA did not have any data items published to Open Data. In addition, it did not designate a Data Coordinator, complete a comprehensive catalogue of publishable data, submit a master schedule of publishable datasets to ITS, or incorporate Open Data into its ongoing core business planning and strategies. Officials stated the lack of compliance is generally attributable to a large amount of turnover ORDA has experienced over the recent years. Current officials were unaware of EO 95 and its requirements. Additionally, officials are unaware if there was any prior communication between ITS and ORDA regarding information about Open Data.

In response to the audit, ORDA has taken steps to comply with EO 95. Officials are developing a complete catalogue and schedule, and they expect to add initial datasets to Open Data in January 2021. Based on the intent of EO 95 – to “enhance access to government data and make government in New York State more transparent” – they should make every effort to make as much high-value publishable State data as practicable publicly available. Further, in September 2020, ORDA appointed a qualified Data Coordinator and contacted ITS for guidance on building a catalogue along with a data dictionary. ORDA created a draft data catalogue, consisting of 74 data items, of which some are potentially publishable data items.

Regularly identifying potentially publishable data sets could increase the transparency and usefulness of Open Data and improve the State’s commitment to ongoing and continuous publication of publishable State data. While ORDA has not yet incorporated EO 95 compliance into its core business functions, officials are drafting a policy outlining their role under EO 95, which includes procedures for identifying data items, data owners, formatting, and updating their data items.

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## Recommendations

1. As soon as practicable, submit to ITS and make publicly available a complete catalogue and schedule of publishable State data for addition to Open Data.
2. Develop procedures for incorporating Open Data and compliance with EO 95 into ORDA's core business and planning strategies.

# Audit Scope, Objective, and Methodology

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The objective of our audit was to determine whether ORDA is complying with EO 95, including providing, in a timely manner, publishable State data to ITS under EO 95. The audit covered the period between March 11, 2013 and September 9, 2020.

We became familiar with, and assessed the adequacy of, internal controls related to our audit objective. We reviewed EO 95 and all relevant handbooks and guides related to enforcing EO 95's scheduled provisions for publishable State data. We met with ORDA officials to gain an understanding of their role in publishing data sets. We reviewed ORDA's data catalogue and website to determine if ORDA maintained publishable data.

# Statutory Requirements

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## Authority

The audit was performed pursuant to the State Comptroller's authority under 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. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

## Reporting Requirements

We provided a draft version of this report to ORDA officials for their review and comment. We considered their comments in preparing the final report and they are attached in their entirety to the end of this report. ORDA officials agreed with the report's recommendations and indicated actions they will take to implement them.

Within 180 days after final release of this report, as required by Section 170 of the Executive Law, the Chair of the Olympic Regional Development Authority 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 recommendations were not implemented, the reasons why.

# Agency Comments

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September 9, 2020

Theresa Podagrosi  
Office of the State Comptroller  
110 State Street, 11<sup>th</sup> Floor  
Albany, New York 12236

**Re: Audit Report 2020-S-036**

Dear Ms. Podagrosi:

This letter is in response to the preliminary findings of Audit Report 2020-S-036 (“Report”) issued by your office on August 25, 2020 and relating to the New York State Olympic Regional Development Authority’s (“ORDA”) compliance with Executive Order 95 (“Order”).

In the above-referenced Report, your office found that “ORDA was not in compliance with any of the Order’s requirements prior to the start of our audit. Prior to our audit ORDA did not have any data items published to Open Data. In addition, they did not designate a data coordinator, complete a comprehensive catalog of publishable data, submit a master schedule of publishable datasets to ITS, or incorporate Open Data into their on-going core business planning and strategies.” ORDA does not dispute these findings. As stated in your Report, due to personnel turnover within ORDA around the time the Order was issued, as well as a lack of communication between ORDA and the Office of Information Technology Services (“ITS”), ORDA lacked the requisite knowledge, oversight, and guidance to ensure that the necessary steps were taken to comply with the Order.

From the date of the initial data request by your office on May 29, 2020, ORDA has taken several corrective actions to comply with the Order, including, but not limited to, appointing a Data Coordinator, developing a comprehensive Open Data Policy, a copy of which was provided to your office on August 6, 2020, and creating a working data catalog.

As a result of the foregoing, the following recommendations were made in the Report:

1. Determine if the Data Coordinator meets the authority requirement of a Deputy Commission or head of a division or department; and has the

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- knowledge or the data and resources used by ORDA to be actively involved in overseeing and executing requirements of the Order.
2. As soon as practicable, submit and make publically available a complete catalog, schedule of publishable data, and publish data items to ITS.
  3. Develop policies and procedures for incorporating Open Data and compliance with the Order into the agency's core business and planning strategies.

With regard to item number one, ORDA has appointed Peggy Evatt as its Data Coordinator. Ms. Evatt is ORDA's Director of Finance and therefore has the authority equivalent to a Deputy Commissioner or the head of an agency division or department. Further, Ms. Evatt has the knowledge or the data and resources used by ORDA to be actively involved in overseeing and executing requirements of the Order. Accordingly, ORDA has satisfied this requirement under the Order.

With regard to item number two, ORDA will work towards having the complete catalog of publishable data created, uploads scheduled, and initial datasets uploaded to ITS by the end of January 2021.

With regard to item number three, as previously stated herein, a working draft of ORDA's Open Data Policy was provided to your office on August 6, 2020. ORDA is in the process of finalizing this Policy and integrating compliance with the Order into its core business and planning strategies. It is anticipated that formal approval of this Policy will be received by the end of November 2020.

ORDA appreciates the time and attention that your office has committed to this matter and looks forward to working with the Office of the State Comptroller and ITS moving forward as ORDA works to come in full compliance with the Order.

If you have any questions, please do not hesitate to contact me at 518-302-5351. Thank you.

Sincerely,

*Adam P. Powers*

Adam Powers  
Assistant General Counsel

# Contributors to Report

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## Executive Team

**Tina Kim** - *Deputy Comptroller*

**Ken Shulman** - *Assistant Comptroller*

## Audit Team

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