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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

September 24, 2009

Ms. Connie Fishman
President
Hudson River Park Trust
353 West 30th Street (at Pier 40, Second Floor)
New York, NY 10014

Re: Report 2009-F-10

Dear Ms. Fishman:

Pursuant to the State Comptroller's authority as set forth in Article X, Section 5, of the State Constitution; and Section 7, paragraph 12, of the Hudson River Park Act, we have followed up on the actions taken by officials of the Hudson River Park Trust to implement the recommendations contained in our audit report, *Hudson River Park Trust: West 30th Street Heliport Safety and Security* (Report 2006-S-23).

Background, Scope and Objectives

The West 30th Street Heliport (a/k/a VIP), located at West 30th Street and the Hudson River in Manhattan, is one of three public heliports in New York City. It is managed by Air Pegasus Heliport Inc. (Pegasus) pursuant to an agreement (permit) with the Hudson River Park Trust (Trust), a New York State/City partnership created to design, develop, operate and maintain the Hudson River Park. VIP hosts thousands of landings and take-offs each year. Most of the carriers using this facility are either sightseeing, corporate or charter helicopter operators. Each helicopter can carry several passengers, including a pilot, and at a minimum hold dozens of gallons of combustible fuel.

The New York State Anti-terrorism Preparedness Act of 2004 requires general aviation airports and heliports to register and file a triennial security plan with the New York State Department of Transportation (DOT). The plan should contain a self-prepared risk assessment and prescribe safety and security enhancements (i.e., security measures such as lighting, fencing, etc.) based on the assessment. At the time of our initial report, VIP officials had filed such a plan as required.

All helicopter operators must register their craft with the Federal Aviation Administration (FAA). Such registration requires trained pilots, periodic inspections, and required maintenance of the helicopters. Since a federal agency is responsible for this aspect of helicopter safety, we did not include it in our audit scope.

Our initial audit report, which was issued on August 29, 2007, examined the adequacy of VIP's safety and security-related practices and procedures. The objective of our follow-up was to assess, as of August 26, 2009, the actions taken by Trust officials to implement our prior report recommendations. Due to the sensitivity of the examined information, and the potential risks associated with the release of such information, the details of our recommendations, and their implementation status, are not included in this report. We conveyed the detailed results of our follow-up review to Trust officials.

Summary Conclusions and Status of Audit Recommendations

We found that Trust officials have made some progress in addressing our prior report recommendations.

Major contributors to this report were Michael Solomon, Santo Rendon, John Lang, Raymond Louie, and Cheryl Miles.

We would appreciate your response to this report within 30 days of issuance, indicating any actions planned by Trust officials to address the unresolved issues cited in this report. We also thank the management and staff of the Hudson River Park Trust and Pegasus for the courtesies and cooperation extended to our examiners during this review.

Very truly yours,

Frank P. Patone, CPA
Audit Director

cc. Ms. Diana L. Taylor, Chairperson
Ms. Laurie Silberfeld, General Counsel/Vice President
Mr. Tom Luckacs, Division of the Budget