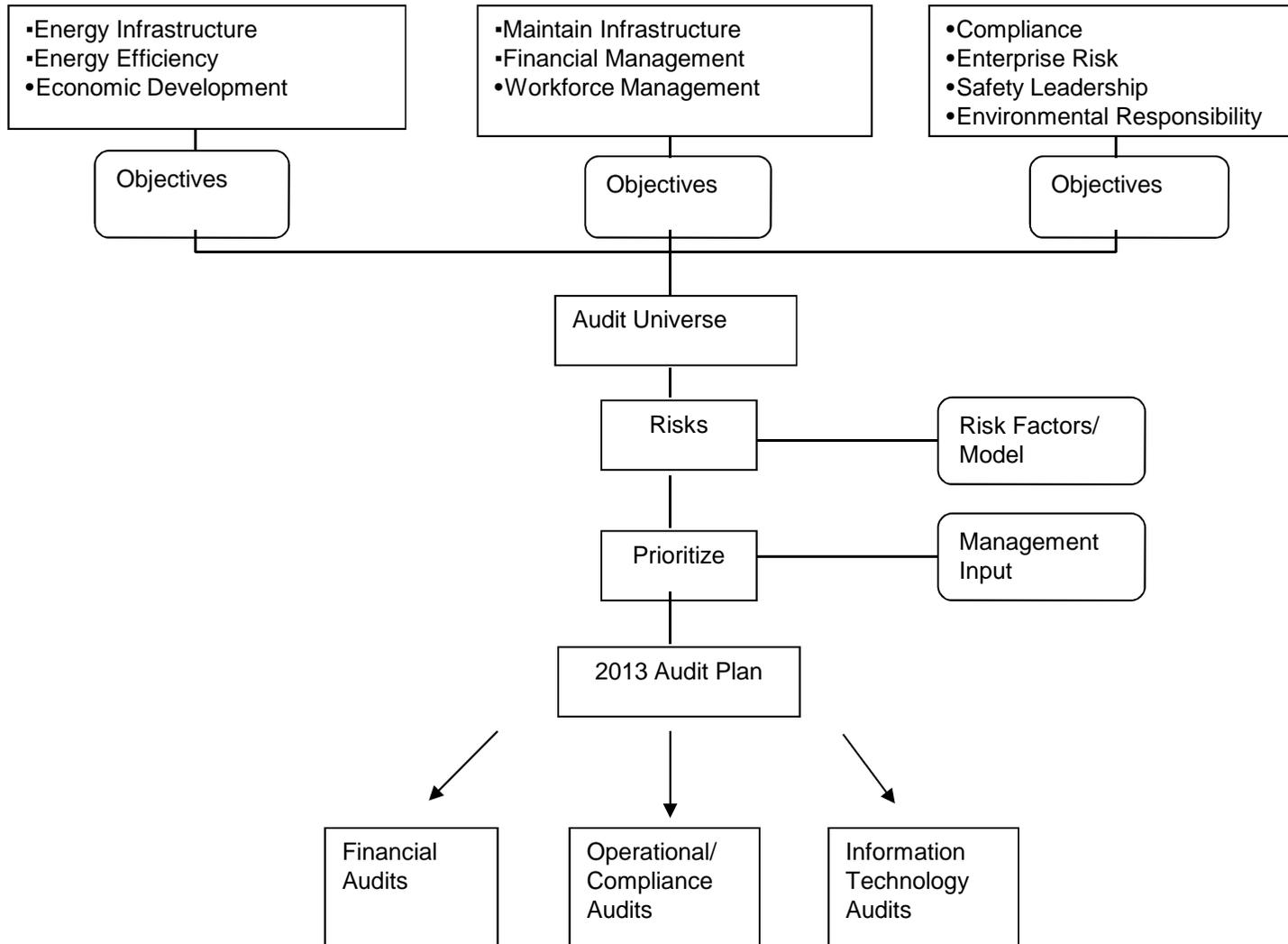


2013 INTERNAL AUDIT PLAN PLANNING PROCESS STRATEGIC RESULT AREAS

Exhibit A



2013 INTERNAL AUDIT PLAN

RISK ASSESSMENT METHODOLOGY

- NYPA's Strategic Plan, business activities and related control systems are examined to determine auditable entities (Audit Universe).
- Meetings and interviews with business owners were conducted to obtain feedback on critical business objectives and risks.
- A risk assessment is performed on all auditable entities based upon the following risk factors :
 - Profit and Loss Impact of the Business Function
 - Perception/Reputational Risk
 - Changes in Operations or Systems/Known Control Issues
 - Customer Impact from Process Disruption/Failure
 - Business Model Complexity/Organizational Size
 - Legal/Regulatory Compliance
 - Level of Impact on Financial Reporting
 - Strategic Alignment
- Audits are ranked from high to low in terms of the relative risk they represented based on the risk assessment performed by Internal Audit.
- Audit Plan is developed based on the results of the risk assessment and management input.
- Proposed Audit Plan is presented to Executive Management and the Audit Committee for discussion and feedback.