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BUREAU OF AUDIT

December 22, 2015

By Electronic Mail

Martha W. King
Executive Director
New York City Board of Correction
One Centre Street, Room 2213
New York, NY 10007

**Re: Letter Report on the New York City Board of Correction's Compliance with
Local Law 36 (Audit Number SZ16-085AL)**

Dear Ms. King:

This Letter Report concerns the New York City Comptroller's audit of the New York City Board of Correction's ("BOC") compliance with Local Law 36, which governs waste prevention, reuse and recycling by City agencies. The objective of this audit was to determine if BOC is complying with the local law, which is intended to make City agencies, and ultimately the City as a whole, more sustainable through efforts that promote a clean environment, conserve natural resources and manage waste in a cost-effective manner. In addition, in the course of the audit, we noted efforts BOC made to follow recycling rules established by the New York City Department of Sanitation ("DSNY") pursuant to Local Law 36. Our audit of BOC is one in a series of audits we are conducting on the City's compliance with the local law.

Background

In 1989, New York City established Local Law 19, codified as Administrative Code §16-301, *et seq.*, to establish an overarching "policy of the city to promote the recovery of materials from the New York City solid waste stream for the purpose of recycling such materials and returning them to the economy." The law mandates recycling in New York City by residents, agencies, institutions and businesses, and includes a series of rules to guide implementation. Local Law 19 requires the City to establish environmental policies to conserve natural resources and manage waste in a sustainable and cost-effective manner.

In 2010, the City enacted Local Law 36 by which it amended the recycling provisions of Local Law 19 (Administrative Code §16-307) to require each City agency to develop a waste prevention, reuse and recycling plan and submit the plan to DSNY for approval by July 1, 2011. Local Law 36 also requires each agency to designate a lead recycling or sustainability

coordinator for the agency and, where the agency occupies more than one building, to designate an assistant coordinator for each building. By July 1, 2012, and in each year thereafter, the lead recycling coordinator for each agency is required to submit a report to the head of its agency and to DSNY “summarizing actions taken to implement the waste prevention, reuse, and recycling plan for the previous twelve-month reporting period, proposed actions to be taken to implement such plan, and updates or changes to any information included in such plan.”

In addition, Local Law 36 requires the DSNY Commissioner to adopt, amend and implement regulations governing recycling by City mayoral and non-mayoral agencies. DSNY is also responsible for consolidating the information contained in agency reports and including this information in the agency’s annual recycling report.

Findings and Recommendations

Our audit found that BOC did not fully comply with Local Law 36. BOC did not establish a waste prevention, reuse and recycling plan, notwithstanding that Local Law 36 requires such a plan to have been submitted to DSNY no later than July 1, 2011. We also found that BOC did not submit the required annual reports to its Executive Director or to DSNY for Fiscal Years 2012 through 2015. Our findings are outlined in the table entitled Compliance Summary below.

COMPLIANCE SUMMARY		
Local Law 36 Criteria	Compliance	Notes
Recycles designated materials	Yes	Generally complies.
Designated a lead recycling coordinator and assistant coordinators	Yes	BOC has designed a lead recycling coordinator for its one location.
Established a waste prevention, reuse and recycling plan by July 1, 2011	No	BOC did not establish a waste prevention, reuse and recycling plan.
Submits annual report to the agency head and DSNY Commissioner	No	BOC did not submit annual reports for Fiscal Years 2012 through 2015.

In addition to these findings, we note that BOC has made certain efforts to address waste prevention, reuse and safe handling of hazardous waste beyond the requirements of the local law. Specifically, BOC has set its printers to double-sided copying as a default and manages its case documents electronically to reduce paper usage. BOC also follows the City's E-Waste policy and procedures for hazardous waste disposal and participates in citywide training for the safe handling of hazardous materials. These measures have been taken in accordance with DSNY's additional rules enacted pursuant to Local Law 36.

We recommend that BOC submit the required annual reports to its Executive Director and DSNY by July 1st of each year as required by Local Law 36.

Scope and Methodology

We conducted this 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The scope period for this audit was July 1, 2011, the date Local Law 36 went into effect, through November 27, 2015, the last day of our fieldwork. Our methodology for this audit consisted of the following steps:

- We reviewed applicable laws, rules, policies and procedures to determine our criteria in accordance with Local Law 36, including Local Law 19, Local Law 36, DSNY's agency waste prevention, reuse and recycling plan template and DSNY's report submission form and implementation guidelines;
- We sent an electronic survey to BOC to determine if the agency met the key provisions of Local Law 36 reflected as the core criteria in the table below and analyzed the survey results and other additional materials provided by BOC;
- We requested and reviewed as applicable BOC's waste prevention, reuse and recycling plan, list of coordinators, and the agency's annual reports for 2012 through 2015; and
- We conducted interviews with BOC's recycling/sustainability coordinator to discuss the agency's recycling and waste prevention efforts and visited BOC's facilities to verify its compliance with Local Law 36.

Based on our understanding of the Local Law 36 requirements, we outlined all the criteria necessary for agencies to be in compliance. The table below outlines agencies' core

criteria required to achieve compliance under Local Law 36. A summary of these core criteria forms the basis for the compliance summary reported for each audited agency.

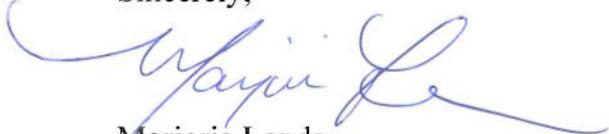
CORE CRITERIA	
Compliance	Detailed Criteria
Recycling	Agency source-separates recyclable materials
Coordination	Agency has a lead coordinator
	Agency has assistant coordinator(s) as applicable
WPRR Plan	Agency has a waste prevention, recycling and reuse plan
Report to Agency Head and DSNY Commissioner	Agency submitted 2012 report
	Agency submitted 2013 report
	Agency submitted 2014 report
	Agency submitted 2015 report

Because many agencies may have pursued initiatives beyond these core requirements, we recognized agencies' additional actions regarding recycling and sustainability. Our observations are based on the additional actions established by DSNY in its waste prevention, reuse and recycling plan implementation guidelines and other efforts taken by agencies.

The issues covered in this report were discussed with BOC officials during and at the conclusion of this audit. On December 2, 2015, we submitted a draft report providing BOC with the opportunity to formally respond. BOC's response was received on December 21, 2015. In its written response, BOC agreed with the report's findings and stated that it will "work with the Department of Sanitation in the coming months to effectively implement the Comptroller's recommendations, including the submission of a waste prevention, reuse and recycling plan to DSNY and an annual report, by July 1."

The full text of BOC's comments is included as an addendum to this report.

Sincerely,



Marjorie Landa

- c: Bennett Stein, Special Assistant
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



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Martha King
Executive Director

VIA EMAIL

December 21, 2015

Marjorie Landa
Deputy Comptroller for Audit
New York City Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007

Re: Response to Draft Letter Report on the New York City Board of Correction's
Compliance with Local Law 36 (Audit Number SZ16-085AL)

Dear Ms. Landa:

On behalf of the Board of Correction, thank you and the Office of the Comptroller for completing the audit of our compliance with Local Law 36, which governs waste prevention, reuse, and recycling by City agencies. We are committed to expediently completing all recommendations.

I have directed my staff to work with the Department of Sanitation in the coming months to effectively implement the Comptroller's recommendations, including the submission of a waste prevention, reuse and recycling plan to DSNY and an annual report, by July 1, to both me and the DSNY Commissioner. We look forward to working with DSNY to ensure full compliance with Local Law 36.

Sincerely,

Martha King
Executive Director