



NEW YORK CITY COMPTROLLER  
**BRAD LANDER**

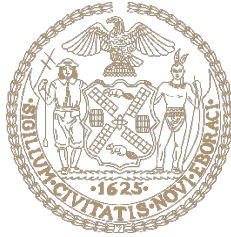
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# Report to the Mayor and City Council on City Comptroller Audit Operations Fiscal Year 2024

BUREAU OF AUDIT AND INVESTIGATIONS

**February 28, 2025**





## **Brad Lander**

Comptroller

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The City of New York  
**Office of the Comptroller**  
Brad Lander

February 28, 2025

The Honorable Eric Adams, Mayor  
City of New York  
City Hall  
New York, NY 10007

The Honorable Adrienne Adams, Speaker  
New York City Council  
250 Broadway, Suite 1850  
New York, NY 10007

New York City Council  
City Hall  
New York, NY 10007

Dear Mayor Adams, Speaker Adams, and Members of the City Council:

Attached is the Annual Report on the operations of the Audit Bureau of the New York City Comptroller's Office, for Fiscal Year 2024. Under the City Charter, the Comptroller's Office must audit some aspect of every City agency at least once every four years and is also authorized to audit and investigate all matters affecting the City's finances.

Audits and investigations have the potential to drive change and to improve service delivery for all New York City residents. Every report increases transparency and educates the public, but beyond that, they also have the potential to increase the effectiveness of City operations, enhance equity, improve the City's financial position and identify risks that should be addressed. Each year, as projects are started, the Audit Bureau selects topics based on their potential to impact City operations in this way, and as audits conclude, actual impacts are measured — the Audit Bureau tracks implementation rates of recommendations issued, policy changes, related City Council hearings and legislative initiatives as they occur.

This Annual Report presents some of the outcomes that have occurred in this past fiscal year, as well as new releases during FY2024, organized by their primary impact on strategic objectives — 44% drive Effective Operations, 30% enhance Equity, 17%

Improve the City's Fiscal Position and 9% Mitigate Risk. Collectively, they represent potential for achievable change that I am proud of. Here are a few of note:

- Investigations into the City's response to new arrivals with the Asylum Seeker Staffing Contract Review and Comparison, and implementation of the 60-Day Rule that requires families with children to vacate shelter and reapply every 60 days unless certain criteria were met, identified deficiencies in this Administration's emergency response and called for a more humane and fiscally responsible approach, with better coordination and strategic planning.
- Audits of the Speed Camera Program, ShotSpotter, the Pandemic Food Reserve Emergency Distribution Program (P-FRED) and the COVID-19 Hotel Lodging Contract identified significant areas for improvement. The Speed Camera audit identified at least \$108 million in foregone revenue, just in one year, due to unaddressed problems with ghost and obscured plates. The ShotSpotter audit challenged NYPD's performance assessment of the tool, pointing to exceedingly low rates of confirmed shootings detected by the system. The P-FRED and Hotel Lodging audits identified over \$33 million in potential overpayments and called on the Department of Social Services and the New York Office of Emergency Management to recoup overpayments and tighten their fiscal oversight over vendors in future.
- Continuing a practice that began in my tenure, the Asset Information Management System Executive Summary (AIMS Report) audit — which found that OMB does not accurately assess capital improvement needs — was co-released with a policy report calling for an overhaul of the AIMS process and an amendment to the Charter to mandate a more effective infrastructure assessment process.<sup>1</sup> Efforts to enhance equity in City operations continued during FY2024, with the release of a review of Early Childhood Teacher Salaries, an audit of the Fair Share Rules, and several language access audits — these called, respectively, for fair wages; fair siting of facilities across all neighborhoods and communities; and fair access to information, by increasing compliance with laws designed to serve Non-English Language Preference (NELP) residents.
- A follow-up audit of the financial and operating practices of the 47th Street Business Improvement District (BID) confirmed that not all recommendations from the prior

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<sup>1</sup> [The Need for Better AIMS: Office of the New York City Comptroller Brad Lander](#)

audit had been implemented, and it also identified new governance and compliance issues that were not present when the first audit was performed. I called for the City to withhold funds from the BID to compel changes in BID's leadership and Bylaws.

I am pleased to report that following the issuance of the follow-up audit referred to above, the 47<sup>th</sup> Street BID now has a signed contract with Small Business Services (SBS) — for the first time since 2019. The release of the Speed Camera audit, which recommended that the Department of Transportation collaborate with local and State law enforcement to address the ever-increasing problem of ghost and obscured plates for speed cameras and tolls, almost immediately triggered the announcement of a Joint City and State Task Force to crack down on drivers. This has resulted in new enforcement efforts that are continuing today.

A total of 134 recommendations were issued during FY2024, and agencies agreed to implement 74% of them and to partially implement a further 10%. My office continues to monitor implementation over time, and to report them in our public-facing [Audit Recommendations Tracker](#), a process that began in January 2022. Since January 2022, approximately 58% of all recommendations issued to agencies have been implemented, and a further 3% have been partially implemented for audits issued through June 2024.

As the City's Chief Fiscal and Accountability Officer, it is my duty to do everything in my power to maintain the City's fiscal health, to support overall effectiveness and efficiency, and to hold City agencies accountable to all New Yorkers. The reports included in this document underscore my Office's efforts to ensure that oversight over agencies is effective and impactful.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Lander", with a stylized, flowing script.

Brad Lander

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# Summary of Audit Bureau Results

Included in this Annual Report are summaries of major reports issued during this period. All audits were performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) as required by the New York City Charter. Certain non-GAGAS reports are also included.

This report is divided into three sections: the first section covers reports that drive Effective Operations; the second section focuses on Equity; and the third covers reports that improve the City's financial position or identify risks for mitigation.

## Contributions to Strategic Objectives and Recommendations Status During FY2024

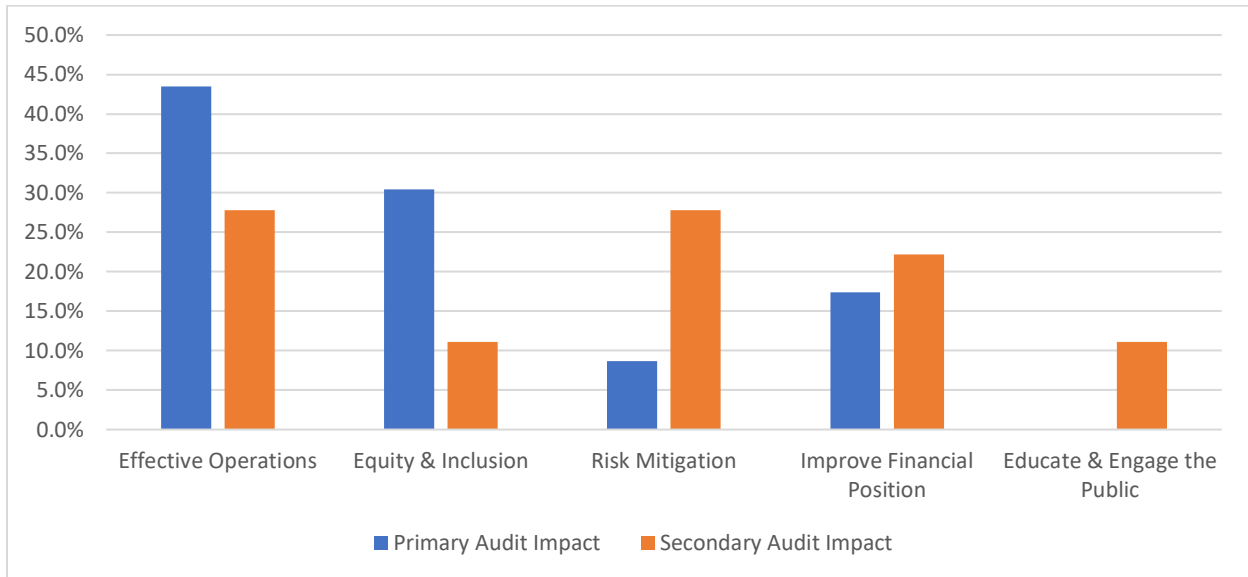
The Audit Bureau categorizes reports by their primary and secondary contributions to strategic objectives, based on the nature of identified findings and recommendations. As shown below in Chart I, 44% of reports issued in FY2024 identified issues that, if addressed, will improve the effectiveness of agencies; 30% aim to improve equity & inclusion; approximately 17% included findings that seek to improve New York City's financial position, and 9% identified risks for mitigation.

In terms of secondary impacts over the same period, 28% offered recommendations for mitigating risk or increasing the effectiveness of operations; 22% to improving the City's financial position; 11% to equity & inclusion; and 11% included findings that were based on the results of surveys and other means of soliciting feedback from New York City residents.

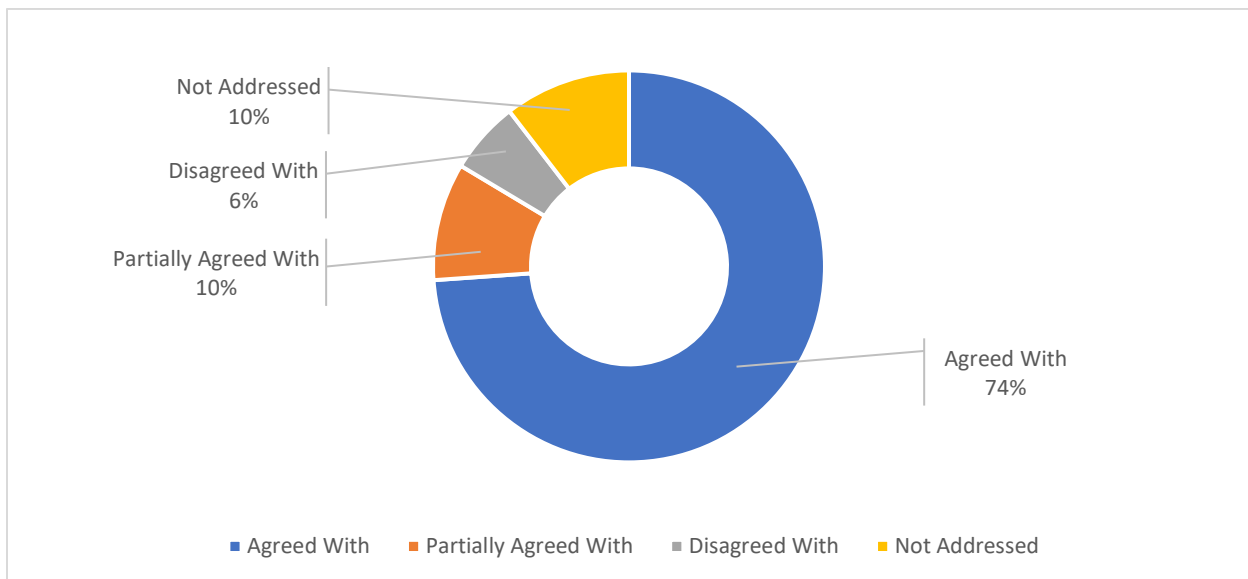
The reports issued in FY2024 included 134 recommendations for improvement that were issued to agencies. As shown below in Chart II, in their responses to Draft Reports, agencies agreed to implement approximately 74% of the recommendations and partially agreed to implement 10%, did not address 10%, and disagreed with 6% of the recommendations.

As shown below in Chart III, as of December 31, 2024, 52% of recommendations issued during FY2024 have been reported by agencies as implemented. A further 39% remain in pending status, and a further 1% have been reported as partially implemented.

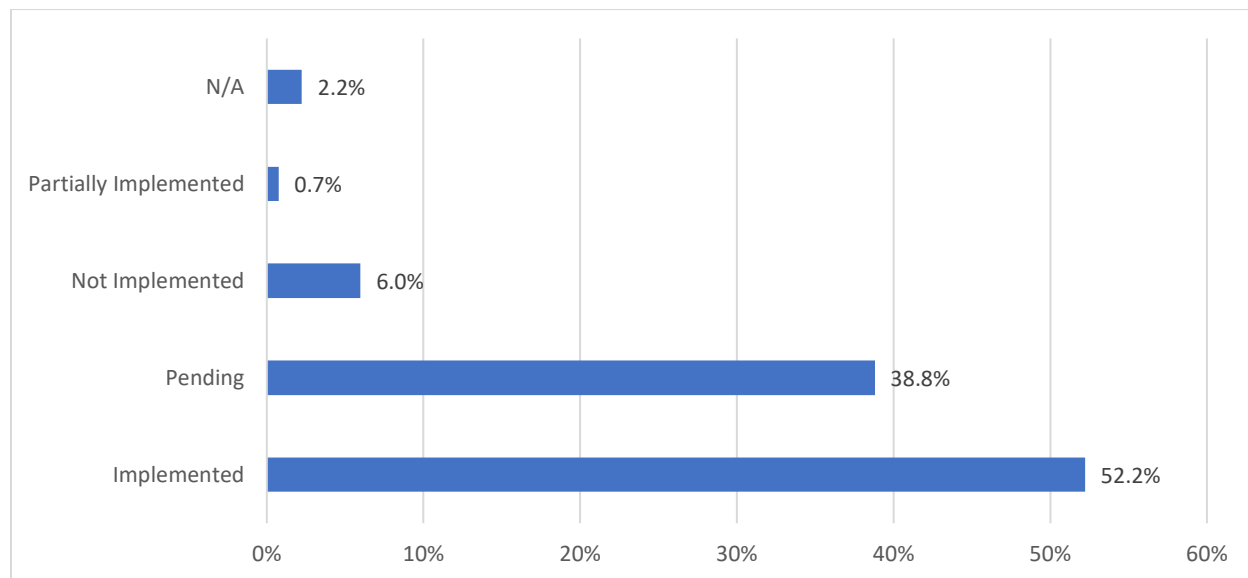
**Chart I: FY2024 Primary and Secondary Audit Impacts**



**Chart II: Agency Responses to Recommendations Issued in FY2024**



**Chart III: Implementation Status of Recommendations Issued in FY2024, as Reported by Agencies**



## Willingness to Implement and Rates of Implementation Over Time

Agency willingness to implement recommendations (based on responses to recommendations from agencies) was very similar in FY2024 and FY2022, in sharp contrast to FY2023 which showed a decrease from 76% in FY2022 to 59% in FY2023. Similarly, in FY2023 the agency “disagreed with” rate for recommendations increased from just over 10% to nearly 25%. In 2024, the number of recommendations that were “not addressed” in the agency response peaked at approximately 10% — this category steadily increased between FY2022 and FY2024, while partial agreement with recommendations was largely even over this three-year period. Please see Chart IV below.

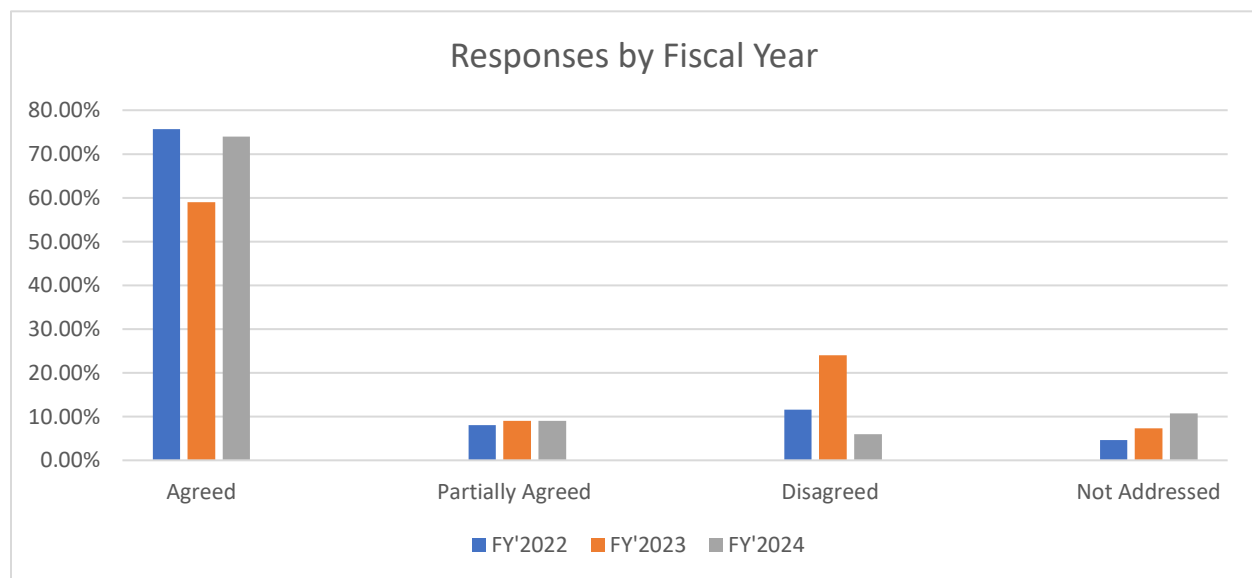
Based on periodic follow-up conducted through December 31, 2024, the adoption of recommendations by agencies overtime is steadily increasing. Approximately 58% of all recommendations issued between January 2022 and June 30, 2024 had been reported as implemented by the end of December 2024. For audits issued from January 2022 to

June 30, 2022,<sup>2</sup> the implementation rate is 70%. The implementation rate of recommendations issued in FY2023 is substantially lower but, based on trends for prior years, there is a reasonable expectation that over time the implementation rate will rise. The results are shown below in Chart V.

The auditors have long suspected that agencies tend to implement recommendations even when they are not addressed in initial responses, and even sometimes when their responses indicate disagreement with a recommendation. The data supports this view.

As shown below in Chart VI, 12% of all recommendations that agencies have disagreed with in reports issued since January 2022 have been implemented or partially implemented as of December 2024, and for the same period, over 45% of those not addressed have been reported as implemented, and a further 8% reported as partially implemented.

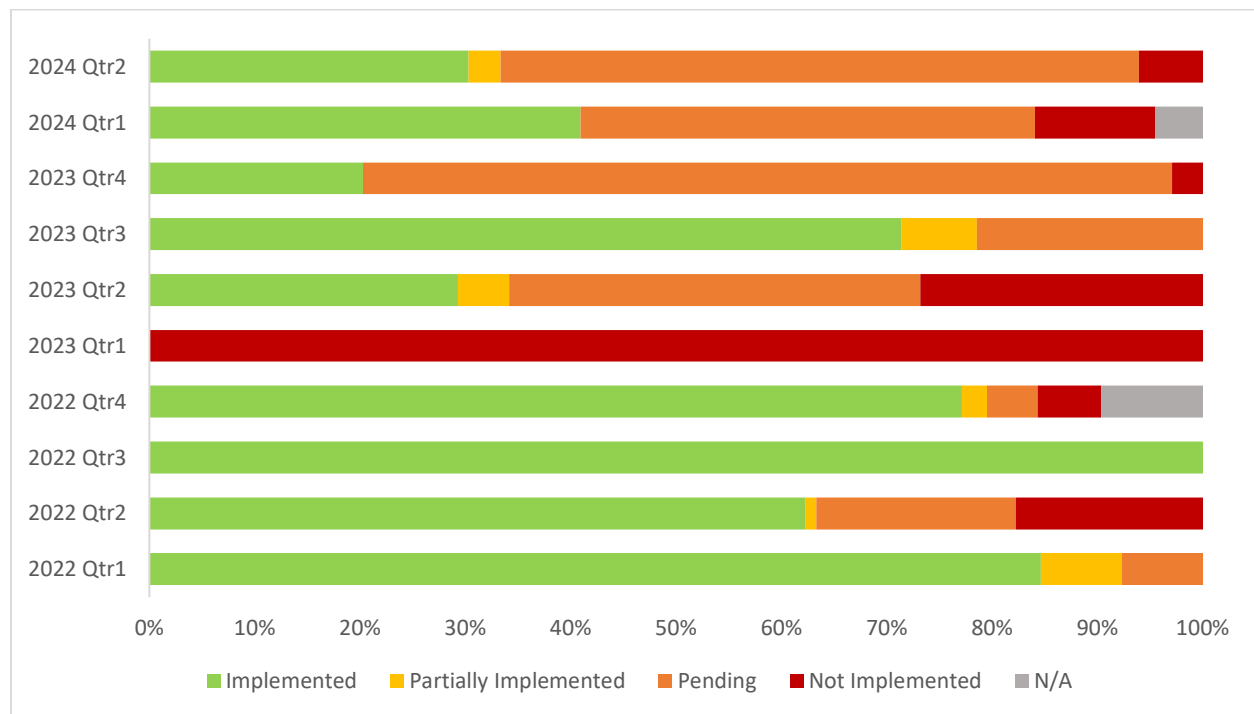
## Chart IV: Agency Responses by Fiscal Year



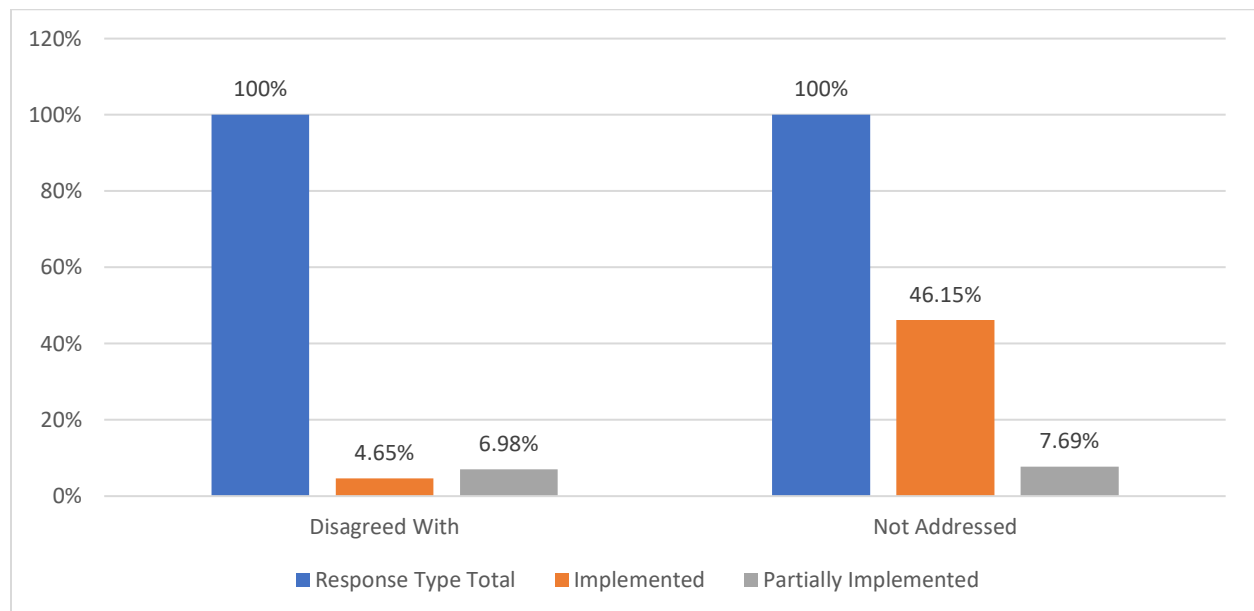
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<sup>2</sup> This office only began tracking recommendations on an ongoing basis for reports issued after January 1, 2022.

## Chart V: Implementation of Recommendations Over Time



## Chart VI: Agencies May Implement Recommendations They Initially Disagreed With or Did Not Respond To



# Effective Operations

## Report on the Investigation of the Implementation of the “60-day Rule” for Asylum-Seeker Families (FK24-079S)

### Report At A Glance

#### What questions did the review look at?

- ▶ What are the effects of New York City’s 60-day shelter stay limit on asylum-seekers and their families?
- ▶ What protocols and processes did the City follow when setting the 60-day rule?

#### Why does it matter for New Yorkers?

As New York City began to receive a rapid increase in new arrivals, in October 2023, Mayor Eric Adams announced that his administration would soon begin limiting shelter stays to 60 days for newly arrived asylum-seeker families. This policy—the “60-Day Rule”—went into effect in January 2024, and as of April 14, 2024, the City reported that almost 10,000 families consisting of 37,000 individuals—19,192 adults and 17,926 children—were impacted.

The Comptroller’s Office launched this investigation to review the protocols undertaken by the City and to determine the actual effects of the 60-Day Rule on asylum-seeker families and the fiscal health of the City.

The investigation found that the policy was implemented haphazardly, with little notice or information provided to families, inadequate staff training, and no written policies in place for key elements of the program. The report found that relocations forced by the 60-Day Rule disrupt families’ pathways to work authorization, legal status, employment, benefits, and stable public education. Moreover, the City failed to track outcomes or monitor program effectiveness.

The 60-Day Rule was implemented quickly and with little regard for the extremely vulnerable population targeted by the policy. Although the rule has reduced the City’s shelter population, it has wreaked havoc on asylum-seeker families, causing shelter instability and unnecessary stress and uncertainty.

Members of the Adams Administration have pointed to the high cost of providing shelter to asylum-seeker families. But as the Comptroller’s Office has repeatedly recommended,

cost savings could be achieved if the City moved away from emergency procurement to competitive bidding among qualified service providers.

## Findings

⚠ The City has implemented the 60-Day Rule in a haphazard manner, without adequate policies or training in place.

⚠ 60-Day Notices fail to provide families with critical information.

⚠ Case management services are limited and do little to help families achieve self-sufficiency.

⚠ The 60-Day Rule undermines new arrivals' ability to obtain work authorization and stable employment.

⚠ Families with elementary school-aged children are subjected to more frequent moves.

⚠ The City does not evaluate program effectiveness or impact of the 60-Day Rule.

| Recommendations |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | The City should end the 60-Day Rule, and instead implement a policy that genuinely coordinates temporary shelter, legal assistance toward immigration status and work authorization, workforce development that enables people to obtain work, and case management that enables people to achieve self-sufficiency. Other jurisdictions are adopting more humane and effective long-term policies of this type.                                                       |
| 2               | While the City continues to implement the 60-Day Rule, it must immediately correct critical shortcomings in the implementation of the policy, including promulgating clear written policies and procedures, amending the 60-Day Notice to add critical missing information, providing the “intensive case management” promised when the policy was announced, and allowing families with elementary school aged children to be placed in DHS shelters upon re-intake. |
| 3               | To achieve cost savings, the City must move away from emergency procurement to competitive bidding among qualified service providers, as the Comptroller’s Office has repeatedly recommended.                                                                                                                                                                                                                                                                         |
| 4               | The City should track and evaluate program effectiveness, including overall cost savings, and outcomes for families toward immigration status, work authorization, housing stability, and self-sufficiency.                                                                                                                                                                                                                                                           |

## Implementation Status

The Office of the Mayor reported that three recommendations have been implemented, and the remaining recommendation has been partially implemented. The City implemented many aspects of recommendation #1 but has not agreed to end the 60-Day Rule.

# Audit Report on the New York City Department of Transportation's Speed Camera Program (FN22-095A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Does the New York City Department of Transportation (DOT) adequately monitor its speed camera program?
- ▶ Does DOT accurately issue tickets for violations detected by speed cameras?
- ▶ Are speed cameras functioning and maintained properly?

### Why does it matter for New Yorkers?

Since 2013, DOT has overseen an automated speed enforcement program using cameras to deter speeding. Under State law, the City is allowed to impose fines of up to \$50 on drivers traveling at a speed of more than 10 MPH in a school speed zone. DOT now has over 2,000 cameras—including 40 mobile cameras mounted to vehicles—deployed in 750 speed zones. Cameras operate 24 hours a day, seven days a week.

The audit found that DOT complied with State law in its designation of speed zones and placement of cameras, which are widely distributed throughout the City. However, the audit found that DOT did not adequately review speeding events captured by cameras and that some of the events were improperly rejected by its contractor, Verra Mobility Corporation (Verra). Auditors found errors in almost 12% of sampled events. In addition, the high number of speeding vehicles with no license plates, temporary plates, or obstructed plates make speed cameras less effective and potentially cost the City at least \$108 million in lost revenue.

Speed cameras are proven to deter speeding, improve road safety, and save lives. By allowing speeding to go unchecked, DOT is not only forgoing much-needed revenue that could be used to expand the program, but also allowing drivers to easily circumvent the law.

### What changes did the agency commit to make following the audit?

- ▶ DOT agreed to modify its contract with Verra and request greater access to camera footage and data.
- ▶ DOT agreed to regularly review and analyze data to identify problematic cameras.

- ▶ DOT agreed to work with law enforcement and other government agencies to identify solutions to the problem of obscured/missing license plates.

## Audit Findings

✓ DOT placed speed cameras in accordance with NYS Vehicle and Traffic Law and accurately issued tickets to drivers.

✓ DOT ensured that cameras were functioning and properly maintained.

⚠ DOT did not properly review speeding events rejected by its contractor, potentially costing the City over \$100 million.

⚠ DOT does not use mobile speed cameras efficiently, with just 62.5% deployed on average during last quarter of 2021.

⚠ DOT overpaid for maintenance services, totaling \$107,500.

| Audit Recommendations                                                                                                                                                                                                                                                     | Agency Response |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>1</b> Modify the existing contract and all future contracts to ensure DOT has full access to data related to rejected speeding events, including images and videos.                                                                                                    | <b>AGREED</b>   |
| <b>2</b> Request access to camera footage for all rejected speeding events in the AXSIS system on a regular basis and conduct sample-based reviews to determine whether rejections were appropriate, and if not, reverse the rejections and issue NOLs to vehicle owners. | <b>AGREED</b>   |
| <b>3</b> Provide Verra and its subcontractor with additional guidance and training on DOT's rejection criteria.                                                                                                                                                           | <b>AGREED</b>   |
| <b>4</b> Regularly review and analyze rejection data to identify underperforming and inactive cameras and address them as they occur.                                                                                                                                     | <b>AGREED</b>   |
| <b>5</b> Work with law enforcement, State agencies, and other cities experiencing problems with missing, temporary, and obscured license plates (impacting speeding, red light, and bus lane cameras, and tolls) to identify potential solutions to this growing problem. | <b>AGREED</b>   |

|          |                                                                                                                                                                                                  |               |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>6</b> | Determine whether it is cost effective to maintain all 40 mobile speed camera vehicles.                                                                                                          | <b>AGREED</b> |
| <b>7</b> | Obtain a list of cameras being billed by Verra and carefully reconcile these to the active camera list before approving payment.                                                                 | <b>AGREED</b> |
| <b>8</b> | Recoup \$107,483 from Verra in overcharged maintenance fees and determine whether any additional amounts should be recouped if Verra overcharged the same relocated camera beyond December 2021. | <b>AGREED</b> |

## Implementation Status

DOT reported that four recommendations have been implemented, and the remaining four recommendations are in process. DOT stated that it received a credit which recouped all the overcharges.

# Audit Report on the New York City Police Department's Oversight of Its Agreement with ShotSpotter Inc. for the Gunshot Detection and Location System (FP23-074A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Did the New York City Police Department (NYPD) properly monitor and evaluate the ShotSpotter program?
- ▶ Did NYPD properly review ShotSpotter invoices?
- ▶ Were ShotSpotter sensors placed in neighborhoods with the highest shooting rates, as NYPD claims?

### Why does it matter for New Yorkers?

In 2014, NYPD implemented ShotSpotter, a gunshot detection and location system. The system uses strategically placed sensors to detect gunshot activity and sends an alert to officers on patrol, potentially allowing NYPD to precisely pinpoint the location of suspected gunfire within covered areas.

ShotSpotter has courted controversy since its inception. Critics have expressed concerns that use of the technology may lead to over-policing in communities of color. Others have questioned the efficacy of ShotSpotter as a crimefighting tool.

The audit found that NYPD generally exercised appropriate oversight over the ShotSpotter contract. ShotSpotter is expected to report 90% or more of probable shootings, thus giving them a strong incentive to over-report loud noises that do not turn out to be confirmed shootings.

The formula used by NYPD fails to account for the number of confirmed shooting incidents. When the auditors measured this number against ShotSpotter performance metrics for two sampled months, the product's performance rate plummeted, with less than 20% of alerts leading to actual confirmed shootings. In June 2023, for example, officers responded to 940 ShotSpotter alerts; only 13% (122) were confirmed shootings.

Since 2014, the department has spent over \$45 million on the product and committed an additional \$9 million. This expense can also be measured in time; in June 2023, NYPD personnel spent almost 427 hours investigating alerts that ended up being unconfirmed.

The audit calls on NYPD to critically assess ShotSpotter's performance and determine whether its continued use is in the City's best interests.

### What changes did the agency commit to make following the audit?

- ▶ NYPD agreed to pay its invoices within 30 days and ensure that ShotSpotter upholds its part of the contract regarding performance rates.

## Audit Findings

- ✓ NYPD exercises adequate oversight over the ShotSpotter program.
- ✓ ShotSpotter sensors are placed in neighborhoods with high shooting rates.
- ⚠ Performance standards adopted by NYPD result in over-reporting loud noises that are not confirmed shootings.
- ⚠ Fewer than 1 in 5 ShotSpotter alerts result in a confirmed shooting.
- ⚠ NYPD officers spend hundreds of hours responding to unconfirmed shootings every month.
- ⚠ NYPD does not analyze or publish comprehensive ShotSpotter data.
- ⚠ NYPD does not pay invoices in a timely manner.

| Audit Recommendations                                                                                                                                                                                                                                                                                                                            | Agency Response         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <p>1 Decline to renew the ShotSpotter contract when it expires in December 2024 without first conducting a more thorough performance evaluation, considering the very low rates of confirmed shooting incidents detected, and factoring in the extensive NYPD officer time spent responding to alerts not ultimately confirmed as shootings.</p> | <p><b>DISAGREED</b></p> |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                              |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 2 | Develop more meaningful performance standards of ShotSpotter's accuracy that better factor in the very high rate of alerts not ultimately confirmed as shootings.                                                                                                                                                                                                                                                                 | <b>DID NOT AGREE OR DISAGREE<sup>3</sup></b> |
| 3 | To increase transparency, NYPD should collect and publish relevant data, including the number of published alerts, percentage of alerts which result in confirmed shootings, the number of false negatives and missed incidents, time and staff costs spent responding to alerts that are not ultimately confirmed as shootings, and the relative response times to ShotSpotter alerts versus 911 reports of shots fired outside. | <b>DID NOT AGREE OR DISAGREE<sup>4</sup></b> |
| 4 | Continue to follow up with ShotSpotter, Inc. on coverage areas where the 90% performance rate is not met and ensure that ShotSpotter, Inc. is upholding the agreed upon Service Level Agreement Performance Rate.                                                                                                                                                                                                                 | <b>AGREED</b>                                |
| 5 | Pay its invoices within 30 days after the invoice receipt or acceptance date per the Procurement Policy Board Rules § 4-06.                                                                                                                                                                                                                                                                                                       | <b>AGREED</b>                                |

## Implementation Status

NYPD reported that two recommendations have been implemented, two recommendations are in process, and it continues to disagree with the remaining recommendation.

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<sup>3</sup> NYPD stated, "NYPD is limited in what it can consider a 'confirmed shooting' in conjunction with a ShotSpotter alert by the nature of police work and alerts which don't result in the recovery of evidence (i.e. ballistics, property damage, shell casings/live ammunition, firearms, video, ear or eyewitnesses and/or victims). As discussed in previous meetings, the Department is open to any auditor recommendations for improved standards calculations but have not received a recommended standard."

<sup>4</sup> NYPD stated, "Shooting numbers are ever changing based on investigations and other factors that follow the shootings and therefore, parties that are not familiar with the data could misinterpret the information. In addition, this would need to go through various channels to determine feasibility and legality of such information request."

# Audit Report on the Compliance of the Mayor's Office of Management and Budget's Asset Information Management System Reports with City Charter Requirements (FM23-070A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Does the Mayor's Office of Management and Budget (OMB) accurately reflect capital plant maintenance costs needed to preserve the structural integrity of City assets in the Asset Information Management System (AIMS) Report?

### Why does it matter for New Yorkers?

Every year, the New York City Charter requires each City agency to submit to the Mayor information about each "major portion of the capital plant" for which the agency is responsible. This consists of public infrastructure assets owned and controlled by the City that are valued at \$10 million or more, including buildings, bridges, roads, piers, bulkheads, and other structures and facilities. OMB publishes this information in the annual AIMS Report, which is used to plan maintenance, repair, and replacement efforts to preserve the structural integrity of assets.

The audit found deficiencies in the AIMS reporting process. In its current form, the AIMS Report does not adequately capture the true cost of maintaining major assets. Surveys are limited to surface conditions and methodology is inconsistent, and asset inventories are often incomplete and inaccurate.

By performing both survey and cost estimation duties, OMB has assumed complete responsibility over a process that, according to the City Charter, was originally intended to be divided between the agency heads and the Mayor's Office. Because of this, transparency is limited, and assets are prone to underestimated maintenance and repair needs.

The long-term integrity of New York City's public infrastructure depends on reliable and timely assessments. In its current form, this process is lacking, with no delineated policies or procedures to ensure that survey methodology is comprehensive and consistent.

### What changes did the agency commit to make following the audit?

- ▶ OMB generally agreed to overhaul the AIMS Report process to ensure that it provides an accurate assessment of the true cost of maintaining the City's major capital assets.

## Audit Findings

⚠️ AIMS Report does not accurately reflect the costs of maintaining New York City's public infrastructure.

⚠️ AIMS Report survey methodology is inconsistent and not comprehensive.

⚠️ Asset inventories are inaccurate and incomplete.

⚠️ Current reporting process does not entirely comply with New York City Charter requirements.

| Audit Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Agency Response  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1 Revisit the process established in 1989 and consult with stakeholders, including agencies charged with preserving major assets, to consider what is needed to deliver an accurate and predictive Report.                                                                                                                                                                                                                                                                      | AGREED           |
| 2 Revise the cost estimating methodology used to account for restrictions placed on surveys of inaccessible assets.                                                                                                                                                                                                                                                                                                                                                             | AGREED           |
| 3 Standardize the survey process and provide written procedures to ensure consistent and adequate assessments, and accurate reporting of asset conditions.                                                                                                                                                                                                                                                                                                                      | PARTIALLY AGREED |
| 4 Develop standard guidance concerning the asset count, including criteria for determining which assets are included or excluded from the survey reporting process, and include a process for updating the inventory on a regular cycle to ensure that new assets are timely added, temporarily excluded assets are expeditiously returned to the asset count, non-City assets and open spaces are excluded, and inaccuracies in the inventory are timely identified and fixed. | DID NOT RESPOND  |
| 5 Report individual buildings, bulkheads, piers, etc. as assets whenever each structure meets the Charter's threshold amount, instead of combining them in a campus setting to meet the threshold.                                                                                                                                                                                                                                                                              | DISAGREED        |
| 6 Develop a process for documenting, in writing, when assets that do not meet the Charter's criteria are included in the AIMS survey process.                                                                                                                                                                                                                                                                                                                                   | AGREED           |
| 7 Ensure timely completion of maintenance schedules and cost estimates, and their submission to City Council, the Comptroller, and City Planning officials.                                                                                                                                                                                                                                                                                                                     | AGREED           |
| 8 Ensure the accuracy of the special assets cost proration.                                                                                                                                                                                                                                                                                                                                                                                                                     | AGREED           |

|    |                                                                                                                                                                                 |        |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 9  | Report the cost by personal services and other than personal services as required.                                                                                              | AGREED |
| 10 | Consult with agencies and other stakeholders to address the challenge presented by ever-increasing numbers of assets that must be assessed to comply with Charter requirements. | AGREED |

## Implementation Status

OMB reported that the recommendation to ensure the accuracy of the special assets cost proration has been implemented, eight recommendations are in process, and it continues to disagree with and does not plan to implement the remaining recommendation to report individual buildings as assets.

# Audit Report on the Financial and Operating Practices of the Kingsbridge Business Improvement District (FK23-079A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Did the Kingsbridge Business Improvement District (BID) provide supplemental services, adequately oversee expenses, and comply with the terms of its contract with the Department of Small Business Services?

### Why does it matter for New Yorkers?

BIDs are public-private partnerships formed for the purpose of maintaining, developing, and promoting commercial districts. Each BID is governed by a board of directors made up of property owners, commercial and residential tenants, public officials, and other interested parties.

The audit examined the financial and operating practices of the Kingsbridge BID—a district located in the Northwest Bronx. The auditors found that the Kingsbridge BID does not comply with the New York State Not-For-Profit Corporation Law (NPCL) as required by its contract. The BID failed to collect conflict of interest disclosure forms from key figures and failed to implement an anti-nepotism policy. As a result, the BID’s Executive Director played a role in hiring, supervising, and discussing the compensation of her own daughter—a conflict of interest.

Additionally, the BID did not require employees to maintain timesheets, approve wages, or verify hours worked, or evaluate employee performance.

The audit also found that the BID did not log member complaints or survey members. It also did not comply with procurement requirements or City sick and safe leave laws.

As representatives of a community’s business interests, BIDs serve important roles in the fabric of New York City. The Kingsbridge BID should manage its resources more effectively and ensure that it complies with all regulations and requirements.

### What changes did the agency commit to make following the audit?

- ▶ The Kingsbridge BID agreed to monitor potential conflicts of interest more closely, implement best practices for timekeeping and personnel, regularly survey members and log member complaints, competitively procure goods, and comply with sick and safe leave requirements.

- ▶ SBS agreed to consider the report's findings when evaluating the Kingsbridge BID's performance and ensure that the BID cures issues cited in this report. Further, SBS agreed to implement a citywide anti-nepotism policy for BIDs, provide additional training and guidance to BIDs, and require BIDs to submit additional contract documentation.

## Audit Findings

✓ Kingsbridge BID provided supplemental services.

⚠ Kingsbridge BID failed to collect conflict of interest disclosure forms and monitor potential conflicts.

⚠ Kingsbridge BID did not implement an anti-nepotism policy, allowing the Executive Director to have a role in hiring her daughter and supervise her work.

⚠ Kingsbridge BID did not ensure that personnel expenses were adequately supported or authorized.

⚠ Kingsbridge BID did not regularly survey members or log member complaints.

⚠ Kingsbridge BID did not competitively procure goods.

⚠ Kingsbridge BID did not comply with City Sick and Safe Leave laws.

| Kingsbridge BID Recommendations |                                                                                                                                                                                                                         | Agency Response |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                               | Require the BID Secretary to ensure that all Covered Persons complete annual COI forms and submit completed forms to the Audit Committee.                                                                               | AGREED          |
| 2                               | Ensure that the Board determines and documents whether conflicts exist and prohibits people with conflicts from being present at, participating in, or improperly influencing Board or Committee deliberation or votes. | AGREED          |
| 3                               | Implement an anti-nepotism policy that addresses family or household members of BID employees being employed, serving as consultant or independent contractor                                                           | DID NOT RESPOND |
| 4                               | The Board should immediately apply the anti-nepotism policy to the familial relationship that exists between the Executive Director and Assistant Manager.                                                              | DID NOT RESPOND |
| 5                               | Require written job descriptions for all employees and maintain them in personnel files.                                                                                                                                | AGREED          |

| 6                   | Conduct annual performance evaluations for all employees and establish clear policies and procedures for the consequences of both positive and negative performance.                                                                  | AGREED          |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 7                   | Require employees to record their arrival and departure times for each day worked, accrual of compensatory time, and charges against leave or compensatory time.                                                                      | AGREED          |
| 8                   | Verify employees' hours and approve wages prior to issuing payment.                                                                                                                                                                   | AGREED          |
| 9                   | Maintain a log of all complaints received, track complaints and record actions taken and disposition, and systematically analyze complaint data.                                                                                      | AGREED          |
| 10                  | Annually or more frequently survey members to determine the current level of satisfaction and support for the BID.                                                                                                                    | AGREED          |
| 11                  | Competitively procure goods and services to the maximum extent practical.                                                                                                                                                             | AGREED          |
| 12                  | Update its Procedures and Practices to, at minimum, comply with New York State and New York City sick and safe leave requirements.                                                                                                    | AGREED          |
| SBS Recommendations |                                                                                                                                                                                                                                       | Agency Response |
| 1                   | Consider the findings of this report when evaluating the Kingsbridge BID's performance and making future contracting decisions.                                                                                                       | AGREED          |
| 2                   | Give written notice to the Kingsbridge BID of any failure, violation, or breach of the material terms, covenants, or provisions of the contract and ensure that the BID cures issues cited in this report within a reasonable period. | AGREED          |
| 3                   | Provide guidance and training to Board members on non-profit governance.                                                                                                                                                              | AGREED          |
| 4                   | Require BIDs to implement anti-nepotism policies and best practices as part of their contract terms.                                                                                                                                  | AGREED          |
| 5                   | Require BIDs to submit a list of all contracts detailing whether they were awarded competitively as well as contract amounts, terms, and scope of services.                                                                           | AGREED          |
| 6                   | Provide information to all BIDs concerning their obligations under the NYC Sick and Safe Leave Law.                                                                                                                                   | AGREED          |

## Implementation Status

Kingsbridge BID reported that five recommendations are pending and did not address the remaining seven.

SBS reported that the six audit recommendations addressed to SBS are in process.

# Follow-up Audit of the Financial and Operating Practices of the 47<sup>th</sup> Street Business Improvement District (FK23-080F)

## Report At A Glance

### What questions did the audit look at?

- ▶ Did the 47th Street Business Improvement District (BID) and the Department of Small Business Services (SBS) implement recommendations made in a 2019 Comptroller's audit?

### Why does it matter for New Yorkers?

In 2019, the Office of the Comptroller issued an audit of the 47th Street BID—a public-private partnership that covers a portion of Manhattan's West 47th Street between 5th and 6th Avenues, commonly known as the Diamond District. This audit found serious issues with governance and oversight and made 23 recommendations to the BID and four recommendations to SBS, which oversees the BID's contract. The follow-up audit found that the BID has partially implemented nine recommendations and did not implement 14 recommendations. SBS implemented two recommendations, partially implemented one, and did not implement another.

Additionally, the follow-up found several new concerning problems: most notably, issues with board governance, BID membership, and payments to its Executive Director. According to the 47th Street BID's Annual Report to SBS, fewer than 3% of businesses in the district are members of the BID. Also, the BID failed to monitor the attendance and leave of the Executive Director. In the end, the BID overpaid this executive almost \$33,000.

The follow-up also found that the BID did not seek or obtain approval from the City before allowing Netflix to film a project in the district. Netflix paid the BID more than \$100,000, which included a "donation" for filming and security. The auditors could not determine whether the BID reported all revenue associated with this agreement.

The initial audit in 2019 found serious governance issues with the 47th Street BID. The new findings indicate that these issues were not resolved, and have, in fact, gotten worse. In response, auditors made 14 new recommendations to improve BID governance, compliance, and accountability, and recommended that SBS place the BID's assessments in escrow until the BID agrees to change its by-laws and leadership and agrees to implement the audit's recommendations.

## What changes did the agency commit to make following the audit?

- ▶ SBS agreed to work with the 47th Street BID to ensure that the BID follows New York State law, help oversee BID elections, and provide guidance on membership drives.
- ▶ SBS agreed to consult with the New York City Law Department and the Department of Finance and consider placing the BID's finances in escrow until a new contract is signed and the BID changes its by-laws and leadership and agrees to implement the report's recommendations.

## Audit Findings

⚠ The 47th Street BID did not implement 14 of 23 recommendations made by the auditors in 2019.

⚠ The BID's committee member appointments violate NYS law.

⚠ The BID's amended by-laws allow the Board Chair to centralize power over district operations.

⚠ Fewer than 3% of district businesses participate in the BID.

⚠ The BID allowed filming on City streets without informing or seeking approval from the City.

⚠ The BID paid the Executive Director almost \$33,000 for time not worked.

⚠ The BID did not require a subcontractor to submit required background information.

| Initial Audit Recommendations – 47th Street BID |                                                                                                                                       | Status                |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1                                               | Cease providing supplemental security services that do not principally benefit property within the District.                          | NOT IMPLEMENTED       |
| 2                                               | Immediately seek reimbursement for security services that were incurred for Building 1.                                               | PARTIALLY IMPLEMENTED |
| 3                                               | Separate the duties for administering the security program or implement compensating controls and update its policies and procedures. | NOT IMPLEMENTED       |
| 4                                               | Monitor budgeted and actual expenditures to identify variances                                                                        | NOT IMPLEMENTED       |
| 5                                               | Ensure that the 47th Street BID Executive Director obtains the Board's approval for budget modifications.                             | NOT IMPLEMENTED       |
| 6                                               | Ensure that its Annual Report includes narrative explanations for budget variances greater than 10 percent.                           | PARTIALLY IMPLEMENTED |

|                                            |                                                                                                                                                                  |                        |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 7                                          | Determine and document employee compensation in accordance with IRS regulations.                                                                                 | NOT IMPLEMENTED        |
| 8                                          | Maintain records of employee attendance and time.                                                                                                                | PARTIALLY IMPLEMENTED  |
| 9                                          | Maintain records to show that personnel actions are properly approved.                                                                                           | NOT IMPLEMENTED        |
| 10                                         | Monitor payroll transactions to ensure that they have been properly approved.                                                                                    | NOT IMPLEMENTED        |
| 11                                         | Obtain a fidelity bond or insurance to protect the organization from embezzlement and other fraudulent acts.                                                     | NOT IMPLEMENTED        |
| 13                                         | Independently review and monitor purchase and payment documentation.                                                                                             | NOT IMPLEMENTED        |
| 14                                         | Competitively procure goods and services whenever possible.                                                                                                      | NOT IMPLEMENTED        |
| 15                                         | Maintain procurement documentation.                                                                                                                              | NOT IMPLEMENTED        |
| 16                                         | Maintain copies of vendor contracts and invoices.                                                                                                                | PARTIALLY IMPLEMENTED  |
| 17                                         | Immediately adopt and oversee the implementation of a conflict of interest policy.                                                                               | PARTIALLY IMPLEMENTED  |
| 18                                         | Obtain annually and maintain conflict of interest disclosures for all directors, officers, and employees.                                                        | PARTIALLY IMPLEMENTED  |
| 19                                         | Ensure that its directors, officers, and employees comply with the conflict of interest policy.                                                                  | NOT IMPLEMENTED        |
| 20                                         | Review member information to ensure that individuals are qualified for membership in each of their respective classes.                                           | NOT IMPLEMENTED        |
| 21                                         | Ensure that property owners who pay assessments comprise the majority of the Board.                                                                              | NOT IMPLEMENTED        |
| 22                                         | Immediately hold elections to fill the Board Vice Chairman and Vice President positions or, in the alternative, take required action to eliminate the positions. | PARTIALLY IMPLEMENTED  |
| 23                                         | Maintain complete and accurate records of all Board and Board committee meetings.                                                                                | PARTIALLY IMPLEMENTED  |
| 26                                         | Immediately post on its website current information required by its contract.                                                                                    | PARTIALLY IMPLEMENTED  |
| <b>Initial Audit Recommendations – SBS</b> |                                                                                                                                                                  | <b>Agency Response</b> |
| 12                                         | Consider requiring BIDs to obtain fidelity bonds or insurance to protect them from embezzlement and other fraudulent acts.                                       | IMPLEMENTED            |

|           |                                                                                                                                                               |                              |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b>24</b> | Consider the findings of this report when evaluating the 47th Street BID's past performance and making future contracting decisions.                          | <b>IMPLEMENTED</b>           |
| <b>25</b> | Give written notice to the 47th Street BID of its breach of contract and ensure that it cures issues cited in this report within a reasonable period of time. | <b>NOT IMPLEMENTED</b>       |
| <b>27</b> | Review annual reports to ensure that BIDs include required budgetary and other requested information.                                                         | <b>PARTIALLY IMPLEMENTED</b> |

| <b>Follow-up Audit Recommendations – SBS</b>             |                                                                                                                                                                                                                                                      | <b>Agency Response</b> |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>1</b>                                                 | Instruct the Department of Finance to place the 47th Street BID's assessments in escrow until the BID signs a new contract, changes its by-laws and leadership, and agrees to a schedule to implement the audit's recommendations by March 31, 2025. | <b>AGREED</b>          |
| <b>2</b>                                                 | Ensure that the 47th Street BID immediately appoints an Executive Committee in accordance with NPCL 712(a).                                                                                                                                          | <b>AGREED</b>          |
| <b>3</b>                                                 | Oversee the 47th Street BID's membership drive and elections of Directors and Officers.                                                                                                                                                              | <b>AGREED</b>          |
| <b>4</b>                                                 | Consult with legal counsel to determine whether SBS, as an oversight body, is authorized under NPCL Section 602 to amend the 47th Street BID's by-laws                                                                                               | <b>AGREED</b>          |
| <b>5</b>                                                 | Determine the total revenue associated with the Netflix agreement, coordinate with MOME to determine the consideration to be paid to the City and deduct this amount from the 47th Street BID's assessments.                                         | <b>AGREED</b>          |
| <b>6</b>                                                 | Ensure that the 47th Street BID's security subcontractor submits required questionnaires and conducts background checks and determine whether proposed vendors are responsible.                                                                      | <b>AGREED</b>          |
| <b>Follow-up Audit Recommendations – 47th Street BID</b> |                                                                                                                                                                                                                                                      | <b>Agency Response</b> |
| <b>7</b>                                                 | Consult with SBS and legal counsel and amend the by-laws to comply with NPCL and best practices.                                                                                                                                                     | <b>AGREED</b>          |
| <b>8</b>                                                 | Cease its practice of allowing non-voting Directors to vote to elect Officers and conduct business.                                                                                                                                                  | <b>AGREED</b>          |
| <b>9</b>                                                 | Undertake an annual membership drive to distribute information to all local property owners, and commercial and residential tenants, to inform them of their right to register as                                                                    | <b>DISAGREED</b>       |

|    |                                                                                                                                                                                                                            |                  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|    | a member of the BID and to be eligible to vote for Board Directors and other BID matters.                                                                                                                                  |                  |
| 10 | Recoup inappropriate payments, totaling \$32,846, made to the Executive Director for time not worked during Calendar Year 2022.                                                                                            | <b>DISAGREED</b> |
| 11 | Review the Executive Director's time and attendance records for Calendar Year 2023, determine whether the Executive Director took leave he was not entitled to, and if so, recoup additional payments for time not worked. | <b>AGREED</b>    |
| 12 | Monitor leave usage to ensure that employees do not exceed vacation and sick day allowances.                                                                                                                               | <b>AGREED</b>    |
| 13 | Review time and attendance records to verify employees' time worked and approve wages prior to issuing payment.                                                                                                            | <b>AGREED</b>    |
| 14 | Immediately require subcontractors who are paid more than \$100,000 to submit background information to SBS.                                                                                                               | <b>AGREED</b>    |

## Implementation Status

SBS reported that of the six recommendations addressed to SBS, two have been implemented and the remaining four recommendations are in process.

The 47<sup>th</sup> Street BID reported that four recommendations addressed to the BID have been implemented and three are in process, and it continues to disagree with the recommendation to recoup \$32,846 because the BID stated that this amount was paid to the Executive Director for approved extended medical leave in 2022.

# Audit of the Operating Practices of the City University of New York's College Discovery Program (ME22-081A)

## Report At A Glance

### What questions did the audit look at?

- ▶ How effective is the College Discovery Program in providing academic, financial, and social support to City University of New York (CUNY) students?

### Why does it matter for New Yorkers?

CUNY is the largest urban university system in the United States, with more than 243,000 students enrolled across 25 campuses, including community colleges, senior colleges, and graduate schools.

To provide support for academically and economically disadvantaged students, CUNY established the College Discovery higher education opportunity program in 1964. Students are assigned to an academic counselor and tutoring services during their freshman year, with additional support available throughout their time in the program. College Discovery is offered at six community colleges in the CUNY system and enrolled almost 4,000 students during the audit scope period.

The audit found that College Discovery resulted in better retention rates at all six community colleges and better graduation rates at four colleges. Auditors also conducted a survey of participants, who expressed overwhelming satisfaction with the program.

However, inconsistencies were also found. Outcomes on a college-to-college basis were not uniform and data about student inactivity was sometimes recorded inaccurately. Auditors also found that low-GPA students and those enrolled part-time would benefit from more assistance.

College Discovery is an invaluable resource for CUNY students, providing critical support and much-needed services. CUNY should do everything in its power to ensure that it fulfills its potential.

### What changes did the agency commit to make following the audit?

- ▶ CUNY agreed to develop best practices for six community colleges and align them with its annual General Plan.
- ▶ CUNY agreed to monitor part-time student enrollment in the program more closely.

- ▶ CUNY agreed to improve its tracking of program participants so that inactivity is recorded in a timely manner.

## Audit Findings

- ✓ Retention rates were higher among College Discovery participants at all six community colleges.
- ✓ Graduation rates were higher among program participants at four community colleges.
- ✓ College Discovery participants have positive feelings about the program.
- ⚠ Participants with low cumulative GPAs were not provided adequate assistance.
- ⚠ Part-time students were not consistently provided assistance or granted waivers.
- ⚠ Community colleges did not prepare or submit plans outlining academic goals of the program on an annual basis.

| Audit Recommendations                                                                                                                                                                                                                                                                                                                            | Agency Response |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1 Develop best practices to be applied in all six CUNY community colleges, including aligned General Plans for each fiscal year.                                                                                                                                                                                                                 | AGREED          |
| 2 Consider conducting surveys of College Discovery Program students on a periodic basis to help determine the effectiveness of the program and identify areas for improvement.                                                                                                                                                                   | AGREED          |
| 3 Develop mechanisms to more closely monitor the cumulative GPAs of College Discovery Program students that fall below 2.0 and develop plans for these students to obtain support services.                                                                                                                                                      | AGREED          |
| 4 Consider requiring the use of a formal agreement between a counselor and an academic probationary student.                                                                                                                                                                                                                                     | AGREED          |
| 5 More closely monitor the part-time enrollment status of the College Discovery Program students so that: (1) required waivers are obtained; (2) the waivers include plans to help students stay on track to graduate; and (3) the students receive the counseling and tutoring needed to help them graduate on time (i.e., within seven terms). | AGREED          |
| 6 Ensure that the date a student becomes inactive in the College Discovery Program is accurately recorded in CUNYfirst in a timely manner.                                                                                                                                                                                                       | AGREED          |

## Implementation Status

CUNY reported that five recommendations have been either implemented or are in the process of being implemented, and the remaining recommendation concerning the tracking of part-time enrollment and waivers has been partially implemented. CUNY stated that it is currently exploring technologies that can track waivers.

# Audit Report on the Intensive Mobile Treatment Initiative Carried out by the Department of Health and Mental Hygiene (MG22-092A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Does the New York City Department of Health and Mental Hygiene's (DOHMH) Intensive Mobile Treatment program effectively serve clients?
- ▶ Did DOHMH set measurable performance targets for the program?

### Why does it matter for New Yorkers?

In 2016, the Mayor's Office and DOHMH created the Intensive Mobile Treatment (IMT) initiative—a program designed to provide adults who have had frequent contact with City services (including mental health services, the criminal justice system, and homeless outreach/shelters) with more flexible treatment options than are traditionally available.

DOHMH has stated that its objectives for the IMT program are three-fold: (1) increase the number of clients who remain in the program; (2) increase the number of clients placed in stable housing or assist those who are already housed to retain stable, long-term housing; and (3) decrease the number of client incarcerations.

The audit found that IMT providers have achieved mixed success in delivering services to clients. Although the program may retain clients on paper, just 41% of enrolled clients were actually seen by a psychiatrist at least 75% of the months they were in the program.

DOHMH does not actually measure the rate of client incarceration on a regular basis, with the most recent analysis (as of this writing) conducted in February 2022. Additionally, DOHMH's effectiveness in connecting clients with long-term housing has declined over a two-year period.

Finally, the audit found inconsistencies in DOHMH's review methodology. Reviews are performed on a client-by-client basis, but staff document the results in an inconsistent manner, and outcomes are not reported in the aggregate. This makes measuring the overall effectiveness of the program difficult, if not impossible.

### What changes did the agency commit to make following the audit?

- ▶ DOHMH agreed to identify and report on key treatment services and periodically assess the degree to which IMT is effectively serving clients.
- ▶ DOHMH agreed to establish performance measures to track client progress.

- ▶ DOHMH agreed to make all reasonable efforts to reconcile client case files with data reported by providers and develop a tracking system.

## Audit Findings

⚠ The IMT program has mixed success providing services to clients who have been poorly served by traditional treatment models.

⚠ Although IMT retains clients on paper, few actually receive continuous treatment.

⚠ DOHMH does not effectively track incarceration rates of IMT clients.

⚠ The percentage of IMT clients who were able to acquire housing decreased from 47% to 30% over a 27-month period.

⚠ The percentage of IMT clients who were able to retain stable housing decreased from 44% to 37% over a 21-month period.

| Audit Recommendations                                                                                                                                                                                                                                                                                                | Agency Response |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>1</b> Identify key treatment services provided to IMT clients and require providers to regularly submit to DOHMH information relating to the provision of those services.                                                                                                                                         | <b>AGREED</b>   |
| <b>2</b> Periodically (e.g., quarterly, annually) assess and report the degree to which the IMT initiative is effectively servicing clients in relation to all prescribed treatments; access to stable housing; and reduction in incarcerations.                                                                     | <b>AGREED</b>   |
| <b>3</b> Make all reasonable efforts to develop a less labor-intensive mechanism to obtain pre-program incarceration data for clients from the Department of Correction and use it in conjunction with the data submitted by providers to assess whether incarceration rates are reduced for clients in the program. | <b>AGREED</b>   |
| <b>4</b> Develop reasonable targets for treatment provided to clients (e.g., percentage of treatment-related contacts held on a monthly basis) and establish protocols providers should follow when those targets are not met.                                                                                       | <b>AGREED</b>   |
| <b>5</b> Establish performance measures that will allow the agency to assess and track the progress of the clients (e.g., extent to which clients' treatment plans are followed and treatment goals are met) and identify areas that require improvement.                                                            | <b>AGREED</b>   |

| Audit Recommendations |                                                                                                                                                                                                              | Agency Response               |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 6                     | Make all reasonable efforts to reconcile, on a sample basis, key information contained in client case files with client data reported by providers.                                                          | AGREED                        |
| 7                     | Reassess the guidelines offered to program specialists in its Program Policy Review Procedures and ensure that it offers clear and unambiguous guidance about how comprehensive reviews should be conducted. | DISAGREED                     |
| 8                     | Develop a uniform reporting template for program specialists to use so that their summary review reports clearly indicate the areas covered and note the severity of any deficiencies identified.            | PARTIALLY AGREED <sup>5</sup> |
| 9                     | Make all reasonable efforts to ensure that issues uncovered during the comprehensive reviews are rectified and develop a system for tracking the implementation status of all outstanding CAPs.              | AGREED                        |

## Implementation Status

DOHMH reported that eight recommendations are in the process of being implemented and continues to disagree with and will not implement the remaining recommendation to reassess the guidelines offered to program specialists.

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<sup>5</sup> DOHMH stated that “policies and procedures are enacted to cover all bureau offices and service areas. In addition to policies and procedures, every unit has an identified outline to follow that guides their program reviews allowing for tailoring where necessary based on service type and clinical judgement.” Nevertheless, DOHMH agreed that it “will improve the consistency in documentation of program reviews.”

# Audit of the Department of Parks and Recreation's Oversight of Indoor Recreation Centers (MH22-100A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Did the New York City Department of Parks and Recreation (DPR) properly maintain its indoor recreation centers?
- ▶ Are rec centers equitably distributed throughout the City?

### Why does it matter for New Yorkers?

As part of its effort to provide services to New Yorkers within the New York City park system, DPR maintains a network of indoor recreation centers. These rec centers offer a broad range of programs and activities, and house indoor pools, weight rooms, basketball courts, dance studios, and other facilities.

The audit found that DPR rec centers are generally well maintained, and most members surveyed expressed satisfaction with the centers. However, the audit found deficiencies at several centers, including damaged flooring, damaged/missing floor tiles, and peeling paint. The audit also found that rec center staff did not consistently conduct or record the results of their daily inspections and that the DPR website did not contain accurate information about program offerings. Rec centers generally comply with Americans with Disabilities Act (ADA) requirements, with some exceptions: two multi-level centers did not provide accessibility to other floors, and two centers with indoor pools did not have working chair lifts.

Finally, the audit found that rec centers are not equitably distributed across the five boroughs. Both Manhattan and Staten Island are overserved relative to population, while Brooklyn and Queens are underserved. Only the Bronx is fairly served. Although DPR has stated that it plans to open five new rec centers in Brooklyn, Queens, the Bronx, and Staten Island, geographic inequities would still exist.

## What changes did the agency commit to make following the audit?

- ▶ DPR agreed to address accessibility issues at several rec centers.
- ▶ DPR agreed to consider population distribution when planning new facilities and conduct a trend analysis to determine which programs are in high demand.
- ▶ DPR agreed to improve its inspection practices and update its website to ensure that program offerings are accurate.

## Audit Findings

- ✓ DPR's recreation centers are generally well maintained.
- ✓ DPR's recreation centers generally comply with ADA requirements, with some exceptions.
- ✓ Most survey respondents expressed satisfaction with DPR offerings.
- ⚠ Two recreation centers and two indoor pools do not provide adequate accessibility to people with limited mobility.
- ⚠ Daily inspections were conducted and recorded inconsistently by rec center staff.
- ⚠ Rec centers are not equitably distributed throughout the five boroughs.
- ⚠ DPR's website listing rec center amenities is not accurate or up to date.

| Audit Recommendations |                                                                                                                                                                                                                                                                  | Agency Response |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                     | Relocate programs (or provide comparable ones) to an accessible floor at multi-level centers that are inaccessible to people with limited mobility.                                                                                                              | AGREED          |
| 2                     | Ensure that center staff conduct periodic checks of pool chair lifts to ensure they are operable; ensure that batteries are charged; provide and document regular training for staff on how to operate them and ensure adequate coverage by knowledgeable staff. | AGREED          |
| 3                     | Consider population distribution when planning and siting new facilities to ensure equitable access to services throughout the five boroughs.                                                                                                                    | AGREED          |
| 4                     | Consider conducting a trend analysis to determine which programs are in high demand at their respective centers and determine whether it is feasible to adjust the times of day                                                                                  | AGREED          |

| Audit Recommendations                                                                                                                                                                                      | Agency Response |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| high-demand programs are offered to suit members and/or offering such program(s) multiple times a day.                                                                                                     |                 |
| <b>5</b> Improve its efforts to ensure that equipment needing repairs is identified and addressed in a timely manner and that periodic checks are done to track the progression of those requests in AMPS. | <b>AGREED</b>   |
| <b>6</b> Improve its monitoring of the daily maintenance checklists to ensure that center staff are completing and submitting them as required.                                                            | <b>AGREED</b>   |
| <b>7</b> Periodically confirm with recreation centers that amenities are accurately recorded and establish written procedures outlining the protocols for updating of DPR's website.                       | <b>AGREED</b>   |

## Implementation Status

DPR reported that five recommendations have been implemented and the remaining two recommendations to conduct periodic checks of pool chair lifts and to improve monitoring of daily maintenance check lists are in process.

# Audit Report on the Department of Parks and Recreation and the Department of Transportation's Maintenance of Park Bridges (SE22-093A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Does the New York City Department of Parks and Recreation (DPR) adequately maintain bridges within the parks system?
- ▶ Does the New York City Department of Transportation (DOT) adequately inspect bridges within its jurisdiction and, if necessary, implement corrective actions?

### Why does it matter for New Yorkers?

DPR manages over 30,000 acres of parkland in New York City. As part of this mission, the agency is responsible for maintaining and preserving hundreds of bridges, ranging from historic arched bridges in Central Park, to simple footbridges over creeks, to pedestrian walkways over major highways.

The audit found many problems with DPR's approaches to bridge management, including poor inventory and recordkeeping practices, inadequate maintenance and upkeep, and gaps in accessibility. Additionally, the audit found that DOT—which has an agreement with DPR—did not fulfill its obligations to maintain vehicular bridges, indicating a lack of coordination between the two agencies.

DPR divides its inventory into “park bridges” and “trail bridges,” with different maintenance schedules and processes for each. The audit found that both lists are inaccurate and incomplete, resulting in delayed detection of problems and maintenance.

The audit uncovered critical maintenance issues at certain bridges, including significant corrosion. These problems undermine structural integrity, raise safety concerns, and may result in higher repair costs in the future. Also, many key bridges fail to meet current standards set forth by the Americans with Disabilities Act (ADA).

DPR and DOT have a responsibility to maintain bridges and ensure the safety of all parkgoers, regardless of ability. Auditors urged the agencies to address these issues and take corrective action as soon as possible.

## What changes did the agency commit to make following the audit?

- ▶ DPR agreed to conduct a comprehensive inventory of all bridges, develop written policies and procedures guiding maintenance, train all staff, and ensure bridges are ADA-compliant.

## Audit Findings

- ⚠ DPR'S bridge inventory list is inaccurate and incomplete, preventing regular maintenance.
- ⚠ Potentially hazardous structural problems are prevalent on park bridges.
- ⚠ DOT does not conduct biennial inspections of vehicular bridges, as required.
- ⚠ DPR and DOT do not coordinate bridge repairs efficiently.
- ⚠ 16 of 45 critical park bridges are not ADA-compliant.

| Audit Recommendations - DPR |                                                                                                                                                                              | Agency Response               |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 1                           | Conduct a comprehensive inventory of all bridge types to create accurate and complete inventories, with clear delineation of assigned agency.                                | AGREED                        |
| 2                           | Review, prioritize, and set completion goals for all outstanding maintenance and repair work to clear the backlog.                                                           | PARTIALLY AGREED <sup>6</sup> |
| 3                           | Develop written policies and procedures with clear standards for the bridge management process.                                                                              | AGREED                        |
| 4                           | Provide training to all staff responsible for implementing the policies and procedures above and establish a process for assessing compliance with them on an ongoing basis. | AGREED                        |
| 5                           | Establish priorities for bringing the 16 bridges identified as not complaint with ADA into compliance and seek OMB approval for same.                                        | AGREED                        |
| Audit Recommendations - DOT |                                                                                                                                                                              | Agency Response               |

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<sup>6</sup> DPR stated that it would review and prioritize outstanding maintenance and repair work, but it did not agree to set completion goals.

|          |                                                                                                                                                                                                                       |                                     |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>1</b> | Establish inspection and maintenance schedules with timelines for completion, to ensure all pedestrian bridges are inspected as required and corrective maintenance for bridges occurs as per the Agreement with DPR. | <b>PARTIALLY AGREED<sup>7</sup></b> |
| <b>2</b> | Formalize information sharing and ensure all bridge inspection reports and updates on repair statuses are shared with DPR.                                                                                            | <b>PARTIALLY AGREED<sup>8</sup></b> |
| <b>3</b> | Better collaborate with DPR and share necessary information to track all maintenance issues to ensure park bridges are adequately maintained.                                                                         | <b>DISAGREED</b>                    |

## Implementation Status

DPR and DOT reported that one recommendation has been implemented and the remaining seven recommendations are in process.

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<sup>7</sup> DOT stated, “NYC DOT currently inspects the bridges in its inventory, including the Parks Bridges, in accordance with NYS DOT and FHWA requirements. NYC DOT prioritizes bridge maintenance work by status and the severity of the underlying conditions.”

<sup>8</sup> DOT reaffirmed the current process for information sharing between agencies.

# Equity & Inclusion

## Review of Salaries Paid to Certified Early Childhood Teachers Hired by Community Based Organizations (FN23-085S)

### Report At A Glance

#### What questions did the review look at?

- ▶ Do salary disparities continue to exist between teachers employed by the New York City Department of Education (DOE) and those employed by community-based organizations (CBOs)?

#### Why does it matter for New Yorkers?

The DOE directly provides Pre-K and 3K in New York City public schools and contracts with CBOs to provide early childhood education services for children from birth to five-years old. According to a 2019 report released by the Day Care Council of New York (DCCNY), teachers employed by CBOs were paid substantially less than those employed by DOE.

A subsequent contract signed by Local 205 of District Council 1707 and DCCNY created a pathway to pay parity for these teachers. This review was conducted to determine whether the City has made progress in achieving pay parity.

The review found that disparities continue to exist, and have, in fact, worsened. Specifically, 19% of CBO teachers with Master's degrees were paid below the minimum salary established for DOE teachers with the same degree (\$68,652). A further 24% of CBO teachers with Bachelor's degrees were paid below the minimum salary of \$61,070 for DOE teachers. When certifications and years of teaching experience are taken into consideration, these gaps grow even wider.

After DCCNY released its initial report, the then-Mayor, City Council, and DOE announced that it would fund "entry-rate pay parity" for CBO teachers by October 2021. Based on our review, the estimated cost to achieve pay parity would be \$41.6 million.

#### What changes did the agency commit to make following the review?

- ▶ DOE did not commit to implementing any of our recommendations, despite agreeing with the report's "core values."

## Findings

⚠ 19% of CBO teachers with Master's degrees were paid below the minimum salary of \$68,652.

⚠ 24% of CBO teachers with Bachelor's degrees were paid below the minimum salary of \$61,070.

⚠ DOE contracts provide no actual pathway to pay parity.

| Recommendations |                                                                                                                                                                                                                                                                                                                     | Agency Response        |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 1               | Ensure that all certified lead teachers employed by CBOs who earned below the salaries promised to them in 2019 receive retroactive salary adjustments for the period from October 1, 2021, to the present.                                                                                                         | <b>DID NOT RESPOND</b> |
| 2               | Tighten contract language to ensure CBOs pay their certified teachers in line with funding provided by DOE.                                                                                                                                                                                                         | <b>DID NOT RESPOND</b> |
| 3               | Provide for true pay parity between certified early childhood teachers employed by CBOs and DOE in the future, by accounting for not only educational qualifications, but also for teaching experience and collective bargaining agreements which provide for increases, longevity, and cost of living adjustments. | <b>DID NOT RESPOND</b> |
| 4               | Ensure that any future promises of pay parity include a definition of pay parity, and that pay policies which fully implement promises are established.                                                                                                                                                             | <b>DID NOT RESPOND</b> |
| 5               | Create a system to track the experience of certified lead teachers at CBOs and their union affiliations in future.                                                                                                                                                                                                  | <b>DID NOT RESPOND</b> |

## Implementation Status

DOE did not address the review's recommendations.

# Audit Report on New York City's Compliance with Fair Share (MD22-101A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Does New York City effectively comply with Fair Share when planning City facilities?

### Why does it matter for New Yorkers?

In 1990, New York City adopted “Fair Share” rules, which require the City government to ensure that public services and facilities are evenly distributed across all neighborhoods and communities, regardless of demographic or socioeconomic status. These include both services and facilities that residents might want in their neighborhoods and those that residents might find burdensome.

The audit found that the City does not generally comply with Fair Share Criteria. There is no oversight framework in place to ensure that City facilities, such as homeless shelters, are distributed evenly. Agencies routinely ignore certain required steps in the Fair Share process, such as analyses of project sites and neighborhood impact. As a result, approximately 40% of facilities like residential facilities or waste transfer stations built or expanded between 2018 and 2022 were located in areas that already had high concentrations of them.

Agencies often failed to notify community boards and other stakeholders of plans to build facilities. As a result, the public does not have sufficient opportunity to raise concerns before plans are finalized. Additionally, the City relies on outdated data to site facilities, and the Fair Share Criteria itself has not been evaluated or updated in almost 30 years.

Fair Share is intended to foster neighborhood stability by ensuring the equal distribution of City services. In its current form, Fair Share is applied ambiguously and unevenly or ignored altogether. The City should develop a robust oversight and compliance framework led by a central party to ensure that Fair Share achieves its stated mission.

### What changes did the agency commit to make following the audit?

- ▶ The Department of City Planning (DCP) has committed to update the Fair Share Guide, evaluate Fair Share for the first time since 1995, and update the data it uses to site facilities.
- ▶ The Mayor's Office has developed a centralized tracking system for certain Fair Share statements.

## Audit Findings

⚠ New York City does not adequately oversee Fair Share.

⚠ 40% of new residential facilities were located in overburdened communities.

⚠ The Citywide Statement of Needs document does not contain information about all new facilities and sitings.

⚠ The City relies on outdated data to site facilities and has not reviewed Fair Share since 1995.

| Audit Recommendations – Mayor’s Office |                                                                                                                                                                                                                    | Agency Response  |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1                                      | Identify a central body with responsibility for enforcing compliance with Fair Share Criteria.                                                                                                                     | PARTIALLY AGREED |
| 2                                      | Establish a monitoring program to ensure all Article 4, 5, 6, and 9 requirements are met.                                                                                                                          | PARTIALLY AGREED |
|                                        |                                                                                                                                                                                                                    |                  |
| Audit Recommendations – DCP            |                                                                                                                                                                                                                    | Agency Response  |
| 3                                      | Publish an updated Fair Share Criteria and Guide to address areas of ambiguity identified in this report.                                                                                                          | AGREED           |
| 4                                      | Ensure that the Citywide Statement of Needs document includes all new sitings and identifies all required information.                                                                                             | DISAGREED        |
| 5                                      | DCP should immediately and regularly update the beds-to-population ratio and publish the data on its website so that it is readily available to agencies and to all stakeholders, including members of the public. | AGREED           |
| 6                                      | DCP should expeditiously conduct a new evaluation of the Fair Share Criteria to identify additional areas for improvement.                                                                                         | AGREED           |

## Implementation Status

DCP reported that of the four recommendations addressed to DCP, three are in the process of being implemented, and it continues to disagree with and will not implement recommendation 4.

The Mayor’s Office reported that both recommendations have been implemented.

# Audit Report on the Bronx County District Attorney's Office's Provision of Language Access Services (SZ23-092A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Is the Bronx County District Attorney's Office (BXDA) providing adequate language access services to the Non-English Language Preference (NELP) population?
- ▶ Do those services meet the needs of the NELP population?

### Why does it matter for New Yorkers?

Nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents over the age of five are not proficient in English. For these NELP residents, interacting with City government and gaining access to services can be a challenge.

The City has enacted a series of laws intended to strengthen its language access, allowing agencies to reach a greater number of New Yorkers and opening doors that might have otherwise remained closed. This audit—which is focused on the Bronx County District Attorney's Office—is one of a series that our office initiated to assess the language access services provided by New York City's prosecutorial offices.

The audit found that BXDA generally complies with translation standards set forth by the City's various laws and guidelines and that language access services generally meet the needs of Bronx residents.

However, BXDA did not fully comply with certain aspects of Local Law 30. Specifically, BXDA did not translate all of its most commonly distributed documents into the City's top 10 non-English languages, nor did it develop policies to address language access complaints or standardize language access in public communications. It also did not designate a Language Access Coordinator to oversee these efforts.

### What changes did the agency commit to make following the audit?

- ▶ BXDA agreed to update public signage and webpages, ensure that documents are available in multiple languages, amend its Language Access Plan to include missing policies, and implement it as soon as possible.

## Audit Findings

✓ BXDA provides adequate language access services to NELP clients.

⚠ BXDA did not translate its most commonly distributed documents into all 10 of New York City's NELP languages.

⚠ BXDA's Language Access Plan did not include certain policies required by Local Law 30.

⚠ BXDA did not designate a Language Access Coordinator.

| Audit Recommendations |                                                                                                                                                                                                                                                                                                                                                                                                 | Agency Response |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                     | Update its language access signs to ensure they can be easily read.                                                                                                                                                                                                                                                                                                                             | AGREED          |
| 2                     | Update its website to ensure all vital information on the Immigrant Affairs Unit page can be translated.                                                                                                                                                                                                                                                                                        | AGREED          |
| 3                     | Ensure that all documents commonly distributed to the public are translated into the top 10 NYC NELP languages while continuing to ensure that it translates those documents into languages that are likely to serve the local NELP community.                                                                                                                                                  | AGREED          |
| 4                     | Amend the language access plan to include policies (1) to state that vital documents should be translated into the top 10 NYC NELP languages; (2) for timely response to complaints; (3) providing language access in all public communications and emergency preparedness responses; and (4) for updating the Language Access Plan at least every three years in accordance with Local Law 30. | AGREED          |
| 5                     | Implement the revised language access plan with all due expediency and post it to its website along with the name and title of the LAC.                                                                                                                                                                                                                                                         | AGREED          |

## Implementation Status

BXDA reported that all audit recommendations have been implemented.

# Audit Report on the Kings County District Attorney's Office's Provision of Language Access Services (SZ23-089A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Is the Kings County District Attorney's Office (KCDA) providing adequate language access services to the Non-English Language Preference (NELP) population?
- ▶ Do those services meet the needs of the NELP population?

### Why does it matter for New Yorkers?

Nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents over the age of five are not proficient in English. For these NELP residents, interacting with City government and gaining access to services can be a challenge.

The City has enacted a series of laws intended to strengthen its language access, allowing agencies to reach a greater number of New Yorkers and opening doors that might have otherwise remained closed. This audit—which is focused on the Kings County District Attorney's Office—is one of a series that our office initiated to assess the language access services provided by New York City's prosecutorial offices.

The audit found that KCDA generally complies with translation standards set forth by the City's various laws and guidelines and that language access services generally meet the needs of Brooklyn residents.

However, KCDA did not fully comply with certain aspects of Local Law 30, which requires agencies to develop and implement Language Access Plans (LAP). KCDA did not translate all of its most commonly distributed documents into the City's top 10 non-English languages, nor did it include in its LAP policies for updating its plan or providing language access in certain public communications. The agency also did not publicly identify its Language Access Coordinator (LAC).

### What changes did the agency commit to make following the audit?

- ▶ KCDA agreed to translate its most commonly distributed documents into the top 10 NYC NELP languages, update documents to indicate that interpretation services are free, amend its LAP, and post its LAP and LAC on its website.

## Audit Findings

✓ KCDA provides adequate language access services to NELP clients.

⚠ KCDA did not translate its most commonly distributed documents into all 10 of New York City's NELP languages.

⚠ KCDA's Language Access Plan did not address all aspects of Local Law 30.

⚠ KCDA did not identify its Language Access Coordinator on its website.

| Audit Recommendations                                                                                                                                                                                                                                                                                                                                                | Agency Response |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>1</b> Ensure that all documents commonly distributed to the public are translated into the top 10 NYC NELP languages while continuing to ensure that it translates those documents into languages that are likely to serve the local NELP community.                                                                                                              | <b>AGREED</b>   |
| <b>2</b> Update its multilingual enclosure document to indicate that the interpretation services are free.                                                                                                                                                                                                                                                           | <b>AGREED</b>   |
| <b>3</b> Amend the Language Access Plan to include policies (1) for ensuring that vital documents are translated into the top 10 NYC NELP languages; (2) for incorporating language access in all public communications and emergency preparedness responses; and (3) for updating the Language Access Plan at least once every three years in accordance with LL30. | <b>AGREED</b>   |
| <b>4</b> Post the Language Access Plan and name and title of the Language Access Coordinator on its website.                                                                                                                                                                                                                                                         | <b>AGREED</b>   |

## Implementation Status

KCDA reported that three recommendations have been fully implemented and the remaining recommendation to ensure all documents commonly distributed to the public are translated is in process.

# Audit Report on the Queens County District Attorney's Office's Provision of Language Access Services (SZ23-091A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Is the Queens County District Attorney's Office (QCDA) providing adequate language access services to the Non-English Language Preference (NELP) population?
- ▶ Do those services meet the needs of the NELP population?

### Why does it matter for New Yorkers?

Nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents over the age of five are not proficient in English. For these NELP residents, interacting with City government and gaining access to services can be a challenge.

The City has enacted a series of laws intended to strengthen its language access, allowing agencies to reach a greater number of New Yorkers and opening doors that might have otherwise remained closed. This audit—which is focused on the Queens County District Attorney's Office—is one of a series that our office initiated to assess the language access services provided by New York City's prosecutorial offices.

The audit found that QCDA generally complies with translation standards set forth by the City's various laws and guidelines and that language access services generally meet the needs of Queens residents.

However, QCDA did not fully comply with certain aspects of Local Laws 30 and 25, which require agencies to implement Language Access Plans (LAP) and maintain translation features on their websites. QCDA did not create a plan, designate a Language Access Coordinator (LAC), translate its most commonly distributed documents into the City's top 10 non-English languages, or include a translation feature on its website.

### What changes did the agency commit to make following the audit?

- ▶ QCDA agreed to implement a translation feature on its website, translate its documents into the top 10 NELP languages, amend and implement its LAP, and provide its staff with annual language access training.

## Audit Findings

✓ QCDA provides adequate language access services to NELP clients.

⚠ QCDA did not translate its most commonly distributed documents into all 10 of New York City's NELP languages.

⚠ QCDA did not create a Language Access Plan or designate a Language Access Coordinator.

⚠ QCDA did not include a translation feature on its website.

| Audit Recommendations |                                                                                                                                                                                                                                                                 | Agency Response |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                     | Ensure that their website contains a translation feature that can translate text into the top 10 NYC NELP languages.                                                                                                                                            | AGREED          |
| 2                     | Ensure that all of its most commonly distributed documents are available in the top 10 NYC NELP languages and additional languages that reflect the needs of the local NELP community.                                                                          | AGREED          |
| 3                     | Amend the Language Access Plan to include policies (1) for updating the LAP at least once every three years; (2) addressing language access in their emergency preparedness response; and (3) for incorporating language access into all public communications. | AGREED          |
| 4                     | Implement the revised Language Access Plan with all due expediency and post it on its website.                                                                                                                                                                  | AGREED          |
| 5                     | Conduct annual language access training for all frontline staff and management personnel.                                                                                                                                                                       | AGREED          |

## Implementation Status

QCDA reported that all audit recommendations have been implemented.

# Audit Report on the Richmond County District Attorney's Office's Provision of Language Access Services (SZ23-090A)

## Report At A Glance

### What questions did the audit look at?

- ▶ Is the Richmond County District Attorney's Office (RCDA) providing adequate language access services to the Non-English Language Preference (NELP) population?
- ▶ Do those services meet the needs of the NELP population?

### Why does it matter for New Yorkers?

Nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents over the age of five are not proficient in English. For these NELP residents, interacting with City government and gaining access to services can be a challenge.

The City has enacted a series of laws intended to strengthen its language access, allowing agencies to reach a greater number of New Yorkers and opening doors that might have otherwise remained closed. This audit—which is focused on the Richmond County District Attorney's Office—is one of a series that our office initiated to assess the language access services provided by New York City's prosecutorial offices.

The audit found that RCDA generally complies with translation standards set forth by the City's various laws and guidelines and that language access services generally meet Staten Islanders' needs.

However, RCDA did not fully comply with certain aspects of Local Law 30, which requires agencies to develop and implement LAPs. Notably, RCDA did not translate all of its most commonly distributed documents into the City's top 10 non-English languages, certain translation features on its website did not work correctly, and its LAP did not address some key areas as required by the law.

### What changes did the agency commit to make following the audit?

- ▶ RCDA agreed to translate its most commonly distributed documents into New York City's top 10 languages; update its public-facing signs to inform visitors of free interpretation services; and amend and implement its Language Access Plan (LAP).

## Audit Findings

✓ RCDA provides adequate language access services to NELP clients.

⚠ RCDA did not translate its most commonly distributed documents into all 10 of New York City's NELP languages.

⚠ RCDA's Language Access Plan did not address all aspects of Local Law 30.

| Audit Recommendations |                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Agency Response |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                     | Ensure that all documents commonly distributed to the public are translated into the top 10 NYC NELP languages while continuing to ensure that it translates those documents into languages that are likely to serve the local NELP community.                                                                                                                                                                                                    | AGREED          |
| 2                     | Update its signs informing the public of the availability of interpretation services to specify that the interpretation services are free.                                                                                                                                                                                                                                                                                                        | AGREED          |
| 3                     | Continuously monitor its website to ensure that any further malfunctions are corrected in a timely manner.                                                                                                                                                                                                                                                                                                                                        | AGREED          |
| 4                     | Ensure all frontline staff receive training regarding language access services as required by LL30 and maintain documentation on all training attendance.                                                                                                                                                                                                                                                                                         | AGREED          |
| 5                     | Amend the LAP to include policies (1) to state that vital documents should be translated into the top 10 NYC NELP languages; (2) for timely response to complaints; (3) for monitoring the effectiveness of the language access services RCDA provides; (4) providing language access in all public communications and emergency preparedness responses; and (5) for updating the LAP at least every three years in accordance with Local Law 30. | AGREED          |
| 6                     | Implement the revised LAP with all due expediency and post it to its website.                                                                                                                                                                                                                                                                                                                                                                     | AGREED          |

## Implementation Status

RCDA reported that all the audit recommendations have been implemented.

# Final Letter Report on the Office of the Special Narcotics Prosecutor's Provision of Language Access Services (SZ23-093AL)

## Report At A Glance

### What questions did the audit look at?

- ▶ Is the Special Narcotics Prosecutor (SNP) providing adequate language access services to the Non-English Language Preference (NELP) population?
- ▶ Do those services meet the needs of the NELP population?

### Why does it matter for New Yorkers?

Nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents over the age of five are not proficient in English. For these NELP residents, interacting with City government and gaining access to services can be a challenge.

The City has enacted a series of laws intended to strengthen its language access, allowing agencies to reach a greater number of New Yorkers and opening doors that might have otherwise remained closed. This audit—which is focused on the Special Narcotics Prosecutor—is one of a series that our office initiated to assess the language access services provided by New York City's prosecutorial offices.

Although SNP does not have many direct interactions with members of the public, the audit found that SNP generally complies with translation standards set forth by the City's various laws and guidelines.

### What changes did the agency commit to make following the audit?

- ▶ SNP agreed to continue to ensure that its website is accessible to the NELP population by maintaining a translation feature that includes the top 10 designated citywide languages.

## Audit Finding

- ✓ SNP provides adequate language access services to NELP clients.

| Audit Recommendation                                                                                                                                                             | Agency Response |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>1</b> Continue to ensure that SNP's website is accessible to the NELP population by maintaining a translation feature that includes the top 10 designated citywide languages. | <b>AGREED</b>   |

## Implementation Status

SNP reported that the audit recommendation has been implemented.

# Improve City's Financial Position

## Audit Report on the Department of Social Services' Administration of the Pandemic Food Reserve Emergency Distribution Program (FN22-099A)

### Report At A Glance

#### What questions did the audit look at?

- ▶ Did the New York City Department of Social Services (DSS) effectively manage and monitor the Pandemic Food Reserve Emergency Distribution (P-FRED) Program?

#### Why does it matter for New Yorkers?

New York City created the P-FRED Program at the beginning of the COVID-19 pandemic to address food insecurity associated with the ongoing emergency. The program supplied food to a network of around 400 Emergency Feeding Programs (EFPs), pantries, and community kitchens across the City.

DSS contracted the vendor Driscoll Foods as a food supplier and was responsible for ensuring that Driscoll complied with all parts of the contract. In total, the agency paid Driscoll almost \$90 million, including \$61.9 million in federal funds.

The audit found that DSS' fiscal controls over the vendor were wholly inadequate, with Driscoll overbilling DSS by \$9.4 million—over 10% of the \$90 million contract. DSS did not verify that payments to Driscoll were actually spent on budgeted purposes, such as food, and the vendor diverted some of these funds as profit. DSS also did not maintain appropriate inventory records or ensure that program expenses were supported by documentation. Finally, the agency did not approve Driscoll's subcontractor before issuing payment, as required by City law.

These lapses represent serious failings of oversight. Although DSS has recouped \$2.4 million, Driscoll still received \$7 million in overpayments that have yet to be recouped. Given the fact that the Department of Education had three active contracts with Driscoll totaling \$161 million (as of April 2024), auditors recommended that DSS make every effort to recoup inappropriate payments.

## What changes did the agency commit to make following the audit?

- ▶ DSS agreed to review overpayments and recoup funds, as appropriate.
- ▶ DSS agreed to ensure that its vendors comply with all contract terms in the future and maintain accurate inventory records.

## Audit Findings

✓ P-FRED delivered around 2.7 million cases of food to Emergency Feeding Programs during the COVID-19 pandemic—a critical lifeline to families.

⚠ Driscoll overbilled DSS by \$9.4 million.

⚠ DSS did not exercise adequate fiscal controls over its vendor, Driscoll Foods.

⚠ Driscoll did not maintain appropriate inventory records or supporting documentation for payments.

⚠ Driscoll did not seek approval for its use of a subcontractor before issuing payments.

| Audit Recommendations |                                                                                                                                                                    | Agency Response                      |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 1                     | Recoup \$6,992,290 from Driscoll for overpayments identified by the auditors (beyond the \$2.35 million in costs that DSS already disallowed).                     | <b>PARTIALLY AGREED<sup>9</sup></b>  |
| 2                     | Ensure vendors comply with contract terms to maintain accurate inventory records when warranted.                                                                   | <b>AGREED</b>                        |
| 3                     | Require Driscoll to disclose all rebates received for food items supplied to the P-FRED Program and collect the amount allocated to the Program as an overpayment. | <b>PARTIALLY AGREED<sup>10</sup></b> |
| 4                     | Ensure that only costs incurred by a program are charged to the program.                                                                                           | <b>PARTIALLY AGREED<sup>11</sup></b> |

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<sup>9</sup> DSS stated that it will complete a review of all supporting documents and recoup, as appropriate.

<sup>10</sup> DSS stated that it will complete a review of all supporting documents and recoup, as appropriate.

<sup>11</sup> DSS stated that it already has procedures to ensure that only the costs incurred are charged to the program. Additionally, DSS stated that it is in the process of standardizing language regarding cost allocation in both the HRA and DHS Fiscal Manuals to ensure consistency with all Agency contracts and will continue to provide reinforcement training during the monthly Contract Managers' Meetings.

|   |                                                                                                                                       |                                |
|---|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 5 | Strengthen its procedures for reviewing claims prior to making payment.                                                               | PARTIALLY AGREED <sup>12</sup> |
| 6 | Ensure that programs receiving federal grants comply with the federal guidelines for grant expenditures.                              | DISAGREED                      |
| 7 | Assess and collect liquidated damages from Driscoll for not obtaining approval of its subcontractor from DSS as required.             | PARTIALLY AGREED <sup>13</sup> |
| 8 | Oversee all contract requirements and require vendors to submit full disclosure and request approval for use of their subcontractors. | PARTIALLY AGREED <sup>14</sup> |

## Implementation Status

DSS reported that three recommendations have been implemented and four are in process, and it continues to disagree with recommendation #6 because they “already follow all Federal, State, and City financial management standards and practices.”

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<sup>12</sup> DSS stated that it already has robust procedures for reviewing invoices for payment prior to making payments and will continue to provide reinforcement training during the monthly Contract Managers’ Meeting.

<sup>13</sup> DSS stated that it will confer with the City Law Department to determine whether assessment of liquidated damages is warranted.

<sup>14</sup> DSS stated that it will continue to provide reinforcement training during the monthly Contract Managers’ Meeting.

# Audit Report on New York City Emergency Management's Control over Its COVID-19 Hotel Lodging Contract (MD20-116A)

## Report At A Glance

### What questions did the audit look at?

Did New York City Emergency Management (NYCEM) adequately oversee its contract to provide temporary hotel housing during the COVID-19 pandemic?

### Why does it matter for New Yorkers?

In March 2020, at the beginning of the COVID-19 pandemic, New York City issued a local state of emergency promoting social distancing guidelines. In response, NYCEM established a program to provide temporary shelter in local hotels to certain populations. Eligible people who needed to self-isolate could stay at a hotel, free of charge, for up to 28 days.

NYCEM entered into a contract with CrewFacilities.com LLC to facilitate this program. Crew was responsible for sourcing hotels, booking rooms, negotiating competitive rates, and verifying and paying bills. The initial contract was later modified to specify that Hotel Engine (HE) would assume some of these responsibilities. Over the course of the contract, NYCEM paid these two vendors over \$122 million, including \$24.5 million in management fees.

The audit found that NYCEM did not exercise adequate oversight over the contract and that its internal controls were insufficient. In many cases, Crew/HE did not obtain appropriate supporting documentation before paying for rooms, and NYCEM allowed the vendors to submit “summaries,” spreadsheets, and screenshots in lieu of actual invoices. On many of these bills, guest names could not be reconciled with payment data.

Although auditors acknowledge the difficult circumstances under which NYCEM was operating, the City expended a significant amount of funds for this program—over \$100 million. This amount warranted appropriate levels of fiscal oversight that NYCEM was unable to provide. Auditors encouraged NYCEM to recoup any inappropriate payments.

### What changes did the agency commit to make following the audit?

- ▶ NYCEM agreed to establish written standards for monitoring future contracts and ensure that decisions clarifying contract terms and conditions are recorded in writing.

## Audit Findings

- ⚠️ NYCEM did not adequately oversee its hotel shelter contract during the COVID-19 pandemic.
- ⚠️ NYCEM's vendors did not collect or verify hotel invoices as required.
- ⚠️ NYCEM's vendors did not provide adequate supporting documentation for payments totaling \$26.5 million.

| Audit Recommendations |                                                                                                                                                                                                                                                                                                                   | Agency Response                      |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 1                     | Make every effort to obtain appropriate support for charges that are backed by summaries and other questionable documentation. In instances where appropriate support is not provided, recoup the payments along with payments made for duplicate reservations—plus associated management fees—referred to above. | <b>PARTIALLY AGREED<sup>15</sup></b> |
| 2                     | Establish written standards for monitoring vendor contracts to ensure that contract terms and conditions are fully met, risk of fraud is mitigated, and claims for payment are properly substantiated prior to making payment.                                                                                    | <b>AGREED</b>                        |
| 3                     | Ensure that decisions clarifying contract terms and conditions are recorded in writing and disseminated so that both NYCEM and its contractors have a clear understanding of what has been decided and what is expected of involved parties.                                                                      | <b>AGREED</b>                        |

## Implementation Status

The implementation status for the above recommendations is still in process.

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<sup>15</sup> NYCEM stated that it is withholding amounts claimed by Crew following the termination of the contract for cause and agreed to consult with the relevant City agencies if further recoupment is warranted.

# Risk Mitigation

## Audit of the Department of Sanitation's Oversight of Its Solid Waste Management Service Contract with Waste Management of New York, LLC at the Harlem River Yard in the Bronx (FP23-068A)

### Report At A Glance

#### What questions did the audit look at?

- ▶ Were payments by the Department of Sanitation (DSNY) to Waste Management of New York, LLC (WMNY) accurate and in compliance with contract terms?
- ▶ Did WMNY comply with other major contract terms and conditions?

#### Why does it matter for New Yorkers?

As part of its mandate to manage and dispose of solid waste in New York City, DSNY often contracts with outside vendors. In 2007, DSNY entered a 20-year, \$1.1 billion service contract with WMNY to manage a waste transfer station in the South Bronx and provide transportation and disposal services from that site.

This audit was initiated to determine whether DSNY exercised proper oversight over the contract, and whether payments to WMNY were accurate. The audit found that DSNY generally maintained proper oversight of WMNY operations in the Bronx; however, the audit also found that DSNY did not have procedures in place to ensure that WMNY maintained insurance coverage from 2008 to the present. As a result, DSNY had no coverage documents for these years on file.

When DSNY eventually provided these documents to the auditors, it was discovered that coverage amounts had not been adjusted based on the Consumer Price Index in successive years. Therefore, WMNY may not have met the coverage requirements for the entire contract period.

Vendor contracts require proper insurance coverage to protect the City from liability claims. It is in the best interest of the City that DSNY enforce these requirements.

## What changes did the agency commit to make following the audit?

- ▶ DSNY established a policy for reviewing, filing, and tracking insurance certificates, and agreed to centralize this process.
- ▶ DSNY agreed to review all other contracts with WMNY to ensure that it is complying with insurance requirements.

## Audit Findings

- ✓ DSNY generally maintained adequate oversight over its contract with WMNY.
- ⚠ DSNY did not have procedures in place to ensure that WMNY maintained annual insurance coverage.
- ⚠ WMNY may not have met the contract's insurance coverage requirements.

| Audit Recommendations |                                                                                                                                                                                                                                                                                 | Agency Response |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1                     | DSNY should ensure that it enforces its newly created policy for the annual receipt, review, filing, and tracking of insurance certificates. DSNY should consider centralizing this process for the whole agency using software or some other tracking and notification system. | AGREED          |
| 2                     | DSNY should review all other contracts with WMNY to ensure that it is complying with the insurance requirements.                                                                                                                                                                | AGREED          |

## Implementation Status

DSNY reported that both recommendations have been implemented.





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